REPORTS

ON THE

ADMINISTRATION OF THE EXCISE DEPARTMENT

IN THE

BOMBAY PRESIDENCY, SIND AND ADEN

FINANCIAL YEAR 1921-1922

[Price—13 annas 6 pies]

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1922

[Copies obtainable from the Superintendent, Government Printing and Stationery, Poona.]

OFFICIAL AGENTS FOR THE SALE OF INDIAN OFFICIAL PUBLICATIONS.

IN EUROPE.

CONSTABLE & Co., 10, Orange Street, Leicester Square, W. C., London.
GRINDLAY & Co., 54, Parliament Street, S. W., London.
HENRY S. KING & Co., 65, Cornhill, E. C., London.
P. S. KING & SON, 2 & 4, Great Smith Street, Westminster, S. W., London.
KEGAN PAUL, TRENCH, TRUBNER & Co., Ltd., 68-74, Carter Lane, E. C., and 39, New Oxford Street, London, W. C.
B. QUARITCH, 11, Grafton Street, New Bond Street, W., London.
W. THACKER & Co., 2, Creed Lane, London, E. C.
LUZAC & Co., 46, Great Russel Street, London, W. C.
B. H. BLACKWELL, 50 & 51, Broad Street, Oxford.
DEIGHTON BELL & Co., Limited, Cambridge.
T. FISHER UNWIN, Limited, 1, Adelphi Terrace, London, W. C.
WILLIAM WESLEY & SONS, 28, Essex Street, Strand, London.
ERNEST LEROUX, 28, Rue Bonaparte, Paris.
MARTINUS NIJHOFF, The Hague.
OTTO HARRASSOWITZ, Leipzig.
FRIEDLANDER AND SOHN, Berlin.

IN INDIA.

BOMBAY BRANCH
OF THE
Royal Asiatic Society.

HIGGINBOTHAM & Co., Madras.
V. KALYANARAMA IYER & Co., Madras.
P. R. RAMA IYER & Co., Madras.
VAS & Co., Madras.
E. M. GOPALAKRISHNA KONE, Madura.
THACKER, SPINK & Co., Calcutta.
W. NEWMAN & Co., Calcutta.
S. K. LAHIRI & Co., Calcutta.
R. CAMBRAY & Co., Calcutta.
THE ASSOCIATION PRESS, Calcutta.
THACKER & Co., Limited, Bombay.
SUPERINTENDENT, GOVERNMENT PRINTING AND STATIONERY, Poon
D. B. TARAPOREVALA SONS & Co., Bombay.
GOPAL NARAYAN & Co., Booksellers, etc., Bombay.
Mrs. RADHABAI ATMARAM SAGOON, Bookseller, etc., Bombay.
RAMCHANDRA GOVIND & SON, Booksellers, etc., Bombay.
BOMBAY TRACT AND BOOK SOCIETY, Bombay.
N. B. MATHUR, N. K. H. PRESS, Allahabad.
A. H. WHEELER & Co., Allahabad.
MANAGER, THE "HITAVADA," Nagpur.
MANAGER, NYAYASHRAYA PRESS, Poona.
RAMA KRISHNA & SONS, Lahore.
SUNDAR PANDURANG (RAMNATH SUNDAR, the Successor), Bombay.
THE PROPRIETOR OF THE NEW KITABKHANA, Poona.
KARSANDAS NARANDAS & SONS, Surat.
N. M. TRIPATHI & Co., Booksellers, etc., Bombay.
MUNSHI SEETARAM, Managing Proprietors, Indian Army Book Depot, Tuhi, Cawnpore.
MANGALDAS HARKISANDAS, Bookseller, etc, Surat.
KING & Co., Bombay.
MANAGER, SHRI SHANKAR KARNATAKA PUSTAKA BHANDARA.*

* For the sale of official Kanarese publications in the Belgaum, Dharwar, Bijapur and Kanara districts.

Digitized with financial assistance from the Government of Maharashtra on 11 July, 2017

ERRATUM.

Page 40.—In column 24, against total for 1921-22, *for* '80,912' *read* '81,769.'

TABLE OF CONTENTS.

REPORT.

	Para.	Page.
CHAPTER I.		
Administrative changes	1—2	1
CHAPTER II.—Country Spirit.		
Different descriptions of country spirit	3	1 and 2
Receipts from still-head duty	4	2
Vend license fees	5	*ib.*
Revenue and consumption under the out-still system	6	*ib.*
Working of the contract supply system	7	*ib.*
Working of the Mhowra Flowers Act	8	*ib*
Country spirit shops	9	*ib.*
Advisory Committees	10	2 and 3
Consumption	11	3
Temperance movements	12	*ib.*
Administration of Distilleries and Warehouses	13	*ib.*
Retail sale of country spirits in excess of the prescribed limits ..	14	4
CHAPTER III.—Toddy.		
Revenue	15	*ib.*
Receipts from tree-tax	16	*ib.*
Revenue from vend and license fees	17	*ib.*
Toddy farm	18	*ib.*
Trees licensed for tapping for sale of raw toddy	19	*ib.*
Toddy licenses	20	*ib.*
Fluctuations in consumption	21	5
Manufacture of gul from sweet toddy	22	*ib.*
CHAPTER IV.—Foreign Liquors and Indian manufactured Liquors excised at Tariff Rates.		
Revenue	23	*ib.*
Imports and consumption of foreign liquors	24	5 and 6
Licenses	25	6
CHAPTER V.—Intoxicating Drugs other than Opium.		
Cultivation and outturn of gánja	26	*ib.*
Issues of gánja, bháng and charas from warehouses	27	*ib.*
Fluctuations in consumption	28	6 and 7
Revenue from, and shops licensed for the sale of, intoxicating drugs.	29	7
Licenses for the sale of cocaine	30	*ib.*
Imports and issues of cocaine	31	*ib.*
Cocaine cases	32	*ib.*
CHAPTER VI.—Opium.		
Realizations from opium issued from depôts	33	*ib.*
Consumption of opium in British districts	34	7 and 8
Vend fees	35	8
Retail opium shops and licenses to medical practitioners, etc. ..	36	*ib.*
Opium supplied to Native States	37	*ib.*
Opium transactions in Baroda State	38	*ib.*
Revenue	39	*ib.*
CHAPTER VII.—Financial Results.		
Revenue from all sources	40	*ib.*
Expenditure	41	9
Coercive processes for recovery of Excise Revenue	42	*ib.*

	Para.	Page.
CHAPTER VIII.—Offences against A'bka'ri and Opium Laws.		
Offences against Abkari Law and fluctuations in the number of (1) liquor, (2) hemp drugs and (3) cocaine cases	43	9
Offences against the Opium Law	44	*ib.*
Fluctuations in the number of cases of drunkenness	45	*ib.*
The Excise Intelligence Bureau	46	9 and 10
General Remarks	47	10
Statement showing comparative figures of Revenue and consumption under each Excise head for 1920-21 and 1921-22 ..	..	11

APPENDICES.

	Page.
Appendix A—Contracts for the manufacture and supply of country spirit ..	13
Appendix B—Details regarding meetings of Advisory Committees and closure of country liquor shops	14—17
Appendix C—Consumption of country spirit in urban and rural areas and in the whole Presidency	18
Memorandum of country spirit consumption, etc., in certain large towns ..	19
Appendix D—Statistics of toddy consumption, number of trees tapped, licenses issued, etc.	20—21
Appendix E—Consumption of imported and locally produced denatured spirits.	22
Appendix F—Area under hemp cultivation and drugs produced and quantities issued from and balance at the warehouses	23—25
Appendix G—Summary of opium transactions of Native States	26
Appendix H—Demands, Collections, Refunds, Remissions and Balances of Excise Revenue	27
Appendix I—Statement explaining the difference between the collections of Excise Revenue in the Accountant General's Books, etc., and those shown in Appendix H	*ib.*
Appendix J—Offences against the A'bkári and Opium Acts	28—29
Appendix K—Cases of drunkenness	30
Appendix L—Provincial Statement A	31—33
Appendix M—Provincial Statement B	34—35
Appendix N—Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U. P. and the consumption in terms of prescribed sale strengths	36
Imperial Return I—Revenue	37—41
Imperial Return II—Expenditure	42
Imperial Return III—Shops and Licenses	43
Imperial Return IV—Consumption	44—47
Imperial Return IV-A—Imports and exports of excisable articles	48
Imperial Return V—Incidence of consumption, average taxation, etc. ..	49

ADMINISTRATION REPORT OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY PROPER FOR THE YEAR 1921-22.

CHAPTER I.

Administrative Changes.

1. The following changes were introduced in the excise system and arrangements during the year 1921-22 :—

(1) Enhancement of the issue rate of opium from Rs. 45 to Rs. 60 a seer and of the maximum selling price from Rs. 65 to Rs. 80 a seer (Government Resolution, Revenue Department, No. 481, dated 19th February 1921).

(2) Enhancement of (*a*) still-head duty rates in several districts and (*b*) maximum selling prices at the fixed fee and border shops (Government Resolution, Revenue Department, No. 355, dated 8th February 1921).

(3) Auctioning of excise shops for one year only and recovery of the full year's fee in advance in the case of town shops (Government Resolution, Revenue Department, No. 349, dated 7th February 1921).

(4) Disposal of toddy shops on a system of fixed fees as a temporary measure, designed to meet the situation created by picketing (Government Order, Revenue Department, No. 1840, dated 15th July 1921).

(5) Enhancement by 50 per cent. of the license fees for the sale of foreign liquors (Government Order, Revenue Department, No. 189, dated 19th January 1921).

(6) Revision of the non-gazetted Salt and Excise clerical establishments with retrospective effect from 1st November 1920 (Government Resolution, Revenue Department, No. C-1098, dated 26th September 1921).

(7) Amalgamation and revision of the Salt and Excise menial establishments with retrospective effect from 1st March 1921 (Government Resolution, Revenue Department, No. 42-C, dated 11th March 1922).

(8) Revision of powers of departmental and other officers under the Abkari Act (Government Resolutions, Revenue Department, No. 156-C, dated 5th January 1922, and No. 3041 of 24th January 1922).

(9) Curtailment from 48 hours to noon of the following day of the time-limit for keeping unsold toddy in a shop or booth (Government Order, Revenue Department, No. 1627, dated 16th June 1921).

(10) Extension of the system of excise advisory committees to certain rural areas in the districts of Ahmedabad, Kaira, Panch Mahals and Kanara (Government Memoranda, Revenue Department, No. L.C.—447-C, dated 10th October 1921 and 22nd October 1921).

(11) Closing of all liquor shops in Poona City and Cantonment on Sundays (Government Order, Revenue Department, No. 763, dated 18th March 1921).

(12) Appointment of a committee to report on questions connected with the drink and drugs traffic in the Bombay Presidency and its total prohibition (Government Press Note, Revenue Department, No. L.C.—19-C, dated 9th January 1922).

(13) Introduction of a new form of license for the vend of essences containing spirit (Government Order, Revenue Department, No. C-1571, dated 26th September 1921).

(14) Management of the Khanapur Distillery departmentally (Government Memorandum No. C-1358—49-Confidential, dated 8th March 1921).

2. All statistics of revenue with the exception of those regarding "gain on sale proceeds of excise opium" and of consumption herein dealt with relate to British Districts only.

CHAPTER II.

Country Spirit.

Sale Strengths.

3. The sale strengths prescribed for country spirit were, as in the previous year, 30° U. P., 40° U. P. and 60° U.P., the only change being the substitution of 30° U.P. for 25° U.P. in the Town and Island of Bombay and in the Deesa Cantonment shop (Imperial Return IV, columns 2—4). The policy of discouraging the consumption of the stronger spirit by the restriction of a certain number of shops in each district to the exclusive sale of the weaker spirit was continued. The number of such shops, however, fell by 17 as a result of the general policy of reducing the number of country spirit shops (Appendix N). A further step has been taken in this direction from the current year by reducing the maximum strength of country spirit sold from 30° U.P. to 40° U.P.

Receipts from Still-Head Duty.

4. The revenue from still-head duty advanced by about Rs. 2,68,000, being Rs. 1,88,20,802 against Rs. 1,85,52,267 in the previous year (Imperial Return I, column 2) notwithstanding a decrease in issues of about 475,000 proof gallons. The increase is attributable to the enhancement of still-head duty rates during the year under report.

Vend License Fees.

5. There was a decrease of over 84½ lakhs in the receipts from fees for the right of retail vend of country spirit at shops. These receipts amounted to Rs. 43,90,634 against Rs. 1,28,43,953 in the previous year (Imperial Return I, column 4). The decrease is due to the same reason which caused an increase of over 50½ lakhs in the previous year, *viz.*, the advance collection in 1920-21 of the fee for the full year under report in the case of town shops, whereas in the year under report only the instalment for the first quarter from April to June 1922 was recovered in advance. Of the total fees, Rs. 42,35,482 represent vend fees and Rs. 1,55,152 license fees.

Revenue and Consumption under Out-still System.

6. The Akrani out-still farm continued to be managed departmentally. The sale proceeds of liquor in this area amounted to Rs. 33,117 against about Rs. 29,727 in the previous year. The consumption, which consists of 60° U.P. strength only, was 25,107 bulk gallons against 29,688 gallons in the previous year, showing a decrease of 4,581 gallons.

Working of the Contract Supply System.

7. The supplies of spirit were well maintained throughout the year under report. The names of the contractors, the places of manufacture and the supply rates for the different contract areas are shown in Appendix A.

The Khanapur Distillery Company, whose quinquennial contract was to expire on 31st March 1922, expressed in December 1920 their inability to carry it on beyond 31st March 1921 on the ground that they had suffered losses in their contract which had crippled them financially. Their contract was accordingly terminated and the distillery has been managed departmentally from 1st April 1921. The supply of liquor to the Bombay-Kalyan-Kolaba area was also managed departmentally as in the previous year.

The Department suffered a real loss in the death in the year under report of Mr. Kavasji Dadabhoy Dubash and Mr. Sorab D. Dubash, distilling contractors in this Presidency for upwards of a quarter of a century. The deceased managed their business very efficiently, and the first named, who was managing partner of the firm, rendered valuable services to the Department with which he willingly co-operated whenever need arose.

Working of the Mhowra Flowers Act.

8. The Mhowra Flowers Act was suspended in the Kaira District throughout the year under report in view of a bad agricultural season and cases of illicit possession of mhowra flowers in that district were in consequence *nil* against 430 in the previous year. There were 21 such cases against 4 in Thana and 3 against 5 in Kolaba.

Country Liquor Shops.

9. The number of shops sanctioned for the retail sale of country spirit fel from 1,862 to 1,734 owing to the abolition of 131 shops, 47 on the recommendation of Advisory Committees and 84 on those of the Collectors. As on the other hand three new shops were opened, the net decrease was 128.

Advisory Committees.

10. Information regarding the work done by the excise advisory committees, the action taken on their recommendations and the opening and closing hours of shops will be found in

Appendix B. Advisory Committees were ordered to be appointed during the year under report in the Ahmedabad, Kaira, Panch Mahals and Kanara Districts. No taluka committees have been shown in Appendix B against Belgaum and Kanara because none were appointed in the year under report. They have since been appointed in the Karwar and Haliyal Talukas of the Kanara District and steps are being taken to appoint them in the Belgaum District.

Consumption.

11. Appendix C, column 11, shows in terms of proof-gallons the sale of spirit at shops. There was a total decrease of 513,433 gallons or about 20 per cent., which was shared by all the districts. It was least in Ahmedabad (2,155 gallons) and largest in Bombay City (100,898 gallons). The Surat District ranked next to Bombay with a decrease of 84,230 gallons. The Thana District though in close proximity to Bombay showed a decrease of 7,180 gallons only, Ratnagiri 9,495 gallons and Kolaba 20,252 gallons. In the Karnatik Districts the decrease was largest in Belgaum (23,954 gallons); in Bijapur it was 9,000 gallons and in Dharwar 6,000 gallons. In the Deccan, Poona headed the list with a decrease of 66,761 gallons, while Satara stood last with 2,997 gallons. The decrease in West Khandesh, East Khandesh, Sholapur, Nasik and Ahmednagar was 44,799, 30,994, 15,762, 15,293 and 10,091 gallons respectively. As the picketing movement, which was the chief feature of the year under report, seriously interfered with the normal course of the liquor trade, it is not possible to say to what extent the decreases noticed are the result of the measures taken by Government steadily to check the consumption of liquor, or of other causes unconnected with picketing such as adverse economic conditions. The total consumption per head in the Presidency fell from 7·8 drams to 6·3 drams. It was as usual highest in Bombay City (30 drams) and lowest in Satara (·8 drams). A comparison of columns 5, 6, 8 and 9 of Appendix C will show that although the total consumption in urban areas (1,208,156 gallons) was only about a quarter more than in rural areas (893,200 gallons), the incidence per head in the former (18·2 drams) was about six times that in the latter (3·3 drams). The picketing movement so materially affected excise administration in the year under report that an analysis of statistics of consumption is apt to be misleading. Such analysis will be more reliable and instructive in regard to statistics of the year now running if it should be a normal one.

Temperance Movements.

12. There was the usual temperance activity in Bombay City in the year under report, *viz.*, the posting of placards, the arrangement of Holika Sammelan committees and temperance lectures during the Holi holidays and the provision of healthy recreation for mill-hands by the public bodies noted below*. A reference has already been made to picketing of liquor shops. This picketing was carried on by the non-co-operators almost throughout the Presidency. In Bombay City it started about the middle of June, subsided for a month from 15th July to 16th August, and rose to its height about the middle of November when it culminated in serious riots as a result of which several liquor shops were damaged causing a loss of about 5½ lakhs of rupees to the licensees. In the country the movement started towards the end of March and was more or less severe in almost all districts. In Dharwar it resulted in an attack on a liquor shop on 1st July 1921 and was immediately stopped. Elsewhere it continued till December when it was stopped by Government. In Poona City and Cantonment, however, it was actively carried on by an organized force of volunteers in violation of a prohibitory order of the District Magistrate. Most of the picketers were, therefore, arrested and dealt with according to the law. The movement eventually died down. It was noticed that as soon as it stopped at any place, the liquor trade at once resumed its previous activity, a clear indication of the unsoundness of picketing as a temperance measure.

* The Bombay Temperance Association; the Kamgar Hitawardhak Samaj; the Madyapana-Nishedhaka Mandal; the Social Service League.

Administration of Distilleries and Warehouses.

13. The number of distilleries and bonded warehouses working during the year under report was the same as in the previous year, *viz.*, 7 distilleries (including the two in Native States, one at Dabhoda and the other at Wadia) and 33 warehouses.

The aggregate amount of duty-paid spirit issued to retailers in British Districts was 2,075,630 proof gallons (exclusive of 10,144 proof gallons issued from the Dhadgaon distillery to the Akrani out-still area) against 2,579,968 proof gallons in the previous year. 654,370 proof gallons were imported from outside the Presidency against 1,354,420 proof gallons in the previous year.

Retail Sale of Liquor in excess of the prescribed limits.

14. Permits for the sale of liquor in excess of the fixed limits were granted in all the Gujarat Districts except Kaira, and in Thana, Bombay, Kanara, Poona and West Khandesh. The total quantity sold was 853 gallons of 30° U. P. and 4,391 gallons of 60° U. P. against 577½ gallons of 30° U. P., 23 of 40° U. P. and 4,492 of 60° U. P. in the previous year. Permits were also granted for the sale of toddy, of which 8,466 gallons were sold in the Surat District and 60 gallons in the West Khandesh District.

CHAPTER III.

TODDY.

Revenue.

15. The revenue under this head is derived from (1) tree-tax and (2) fees for the retail sale of toddy. It amounted to Rs. 27,08,148 in the year under report, compared with Rs. 35,70,620 in the previous year (column 11 of Imperial Return I), a decrease of Rs. 8,62,472.

Tree Tax.

16. The receipts from tree-tax amounted to Rs. 14,88,319 against Rs. 17,86,582 in the previous year (column 8 of Imperial Return I). The decrease of Rs. 2,98,263 is chiefly due to the fact that licensees tapped as few trees as possible to guard themselves against loss from the picketing of their shops and to some extent, as far as Bombay is concerned, to a reduction in the number of palm trees which are being steadily cut down as one oart after another is converted into building sites. On the other hand there was an increase in Ahmedabad, West Khandesh, East Khandesh and Ratnagiri. Only in the last-named district was it considerable and this is reported to be due to absence of picketing.

Vend and License Fees.

17. The revenue from vend fees was Rs. 3,06,438 and from license fees Rs. 9,13,391 or a total of Rs. 12,19,829 against Rs. 17,84,038 in the year 1920-21 (column 9 of Imperial Return I). The decline is explained by the fact that during the year under report the shops were given out by fixed fee and not by auction as explained in paragraph 1 (4).

Toddy Farm.

18. The farming system for the supply and sale of toddy continued in the Bhusawal, Erandol, Jalgaon and Raver Talukas of the East Khandesh District.

Trees licensed for Tapping.

19. The number of trees licensed for tapping for the sale of raw toddy in the Presidency compared with that in the previous year (Appendix D) is given below :—

Year.	Cocoanut.	Brab.	Dates and Wild Palm.	Total.
1921-22	34,837	18,973	291,877	345,687
1920-21	41,147	17,558	369,864	428,569
	−6,310	+1,415	−77,987	−82,882

Toddy Licenses.

20. The licenses of each description granted during the year and in the previous year were :—

Year.	Domestic consumption.	Tree-foot booths.	Shops.	Hawking.	Total.
1921-22	17,814	2,937	1,024	86	21,861
1920-21	14,958	2,718	1,072	84	18,832
	+2,856	+219	−48	+2	+3,029

The notable increase in the number of domestic consumption licenses occurred mainly in the Panch Mahals District owing to the diminishing influence of the non-co-operators over the toddy-drinking classes. Ratnagiri is mainly responsible for the increase in tree-foot booths. The decline in the number of shops is due to the fact that some of the licensees gave up their shops for fear of the non-co-operators

21. The total sales show a decline of 2,612,872 gallons which is shared by all the districts, save Ratnagiri, East Khandesh and Ahmedabad. It is attributed mainly to the picketing movement.

Consumption.

22. Tweney-four licenses were granted in the Kanara Below-ghat District for the manufacture of gul against 20 in the previous year. The number of trees tapped free of duty for the purpose of this industry increased from 252 to 300. In the Surat District no similar license was granted. The licensee referred to in the report of the previous year found the business unprofitable and did not ask for a renewal of his license.

Manufacture of Gul from Sweet-toddy.

No licenses were granted in the Thana District in the year under report as the rules for the manufacture of gul were suspended owing to a strong suspicion that toddy tapped under these rules was being sold as drink at neighbouring shops. A scheme is now under consideration for allowing manufacture of gul with such safeguards as will prevent the diversion for illicit purposes of untaxed toddy intended for gul manufacture.

CHAPTER IV.

Foreign Liquors and Indian manufactured Liquors excised at Tariff Rates.

23. The revenue under this head chiefly consists of (1) duty on liquors manufactured in India and excised at the Sea Customs Tariff rates, and (2) license fees for the sale of such liquors and imported liquors.

Revenue.

During the year under report the revenue under (1) amounted to Rs. 5,69,169 against Rs. 5,16,743 in the previous year (columns 12, 15 and 19 of Imperial Return I), an increase of Rs. 52,426, while the revenue under (2) fell from Rs. 4,11,076 to Rs. 2,72,098 (column 16 of Imperial Return I). The increase in the former case is solely due to the enhancement of Tariff duty on foreign liquors from Rs. 11-4-0 to Rs. 18-12-0 per proof gallon. The decrease under (2) was principally caused by the picketing movement and to some extent by the high prices charged by the licensees.

Imports and Consumption of Foreign Liquors.

24. The imports of foreign liquors into Bombay City by sea compared with those of the previous year are as follows :—

Year.	Fermented liquors.	Wines.	Potable spirits.	Denatured and perfumed spirits.
	Liquid gallons.	Liquid gallons.	Proof gallons.	Liquid gallons.
1921-22	1,452,313	97,220	* 323,640	83,723
1920-21	1,206,338	145,437	† 472,986	‡ 74,539
	+ 245,975	— 48,217	— 149,346	+ 9,184

The following table gives the statistics of sales of foreign liquors in the year under report compared with those in the previous year (Imperial Return IV, columns 7, 8, 9, 10, 11 and 13) :—

Year.	Fermented liquors.	Wines.	Potable spirits.	Denatured spirit.
	Imperial gallons.	Imperial gallons.	Imperial gallons.	Imperial gallons.
1921-22	1,077,234	93,435	454,065	278,338
1920-21	1,144,332	103,943	561,142	227,514
	— 67,098	— 10,508	— 107,077	+ 50,824

* Includes 809 liquid gallons of liqueurs.
† Do. 2,663 do. do.
‡ Do. 452 proof gallons of perfumed spirits.

The decrease in the sales of potable foreign liquors is attributed to the picketing of the shops. The figures given are not however reliable. The account books of many of the foreign liquor licensees in Bombay are not available, having been destroyed in the riots of November last. The increase in the sales of denatured spirit is due to larger use of this spirit for domestic purposes and to exports to other provinces.

The sales of rectified spirits and medicated wines were 11,260 and 8 gallons respectively, against 21,454 and 7 gallons in the previous year (columns 12 and 14 of Imperial Return IV).

The imports of denatured spirit by sea from foreign countries rose from 104,819 gallons in 1920-21 to 122,858 gallons in the year under report, an increase of 18,039 gallons mainly of spirit from Java (Appendix E).

Imports by land show a decrease of 9,746 gallons. The manufacture of Indian spirits excised at tariff rates is confined to the Gujarat Chemical Works at Ahmedabad and the Alembic Chemical Works Company of Baroda. The former supplied 13,199 gallons of duty-free rectified spirit to the Government Medical Stores, Bombay, against 20,319 gallons in the preceding year, and also issued 1,267 proof gallons of denatured spirit against 3,246 proof gallons in 1920-21.

Foreign Liquor Licenses.

25. The number of licenses for the sale of foreign liquor was 1,356 against 1,355 in the previous year.

CHAPTER V.

Intoxicating Drugs other than Opium.

Hemp Drugs.

Cultivation and outturn of Ganja.

26. The cultivation of hemp for ganja is restricted to four villages in the Nagar Taluka of the Ahmednagar District. The number of licenses granted, the area cultivated and the quantity produced during the year under report compared with the previous year were :—

	1920-21.	1921-22.
	Acres.	Acres.
Area cultivated	226	342
	Maunds.	Maunds.
Outturn of ganja	1,530	2,565
Licenses issued to cultivators	71	75

The average yield per acre was about 7·5 maunds against 6·8 maunds in the previous year. The increase in outturn is due to the favourable monsoon in the year under report.

Issues from Warehouses.

27. The issues from the warehouses during the year under report and the previous year are contrasted below :—

—	1921-22.			1920-21.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Issued for sale in the Bombay Presidency proper.	1,060	235	212	1,170	218	186
Exported to Native States ..	105	38	9	116	27	4
Exported to other Provinces..	33	....	....	44	....	....
Exported to foreign countries..	28	....	6	41	....	....

Fluctuations in consumption.

28. The fluctuations in consumption were :—

Year.	Ganja.	Bhang.	Charas.
	Seers.	Seers.	Seers.
1920-21	41,273	8,487	7,499
1921-22	38,672	9,191	8,588

As in the last year the consumption of ganja decreased appreciably owing to decreased consumption mainly in the Town and Island of Bombay and in the districts of Ahmedabad, Nasik and Ahmednagar. The decrease is attributed to high selling price and to the fact that many consumers of ganja took to bhang as the cheaper drug, as appears from the increase in the sales of bhang during the year.

The increase in the sale of charas is due to large removals of this drug by regular consumers, who, being aware that the sale of charas would be prohibited from 1st April 1922, stocked as much of the stuff as was possible towards the end of the year.

Revenue.

29. The revenue from intoxicating drugs is derived from (1) quantitative duties on issues from warehouses and on imports from other provinces and (2) vend fees. The duty realised and the vend fees amounted to Rs. 11,05,139 and Rs. 4,55,593 respectively, compared with Rs. 11,44,996 and Rs. 8,29,573 in the year 1920-21 (Imperial Return I, columns 27 and 28).

Vend Licenses.

The number of vend licenses granted in the several districts was 557 (Imperial Return III, columns 11 and 30 to 32) against 570 in the previous year. Of these 18 were wholesale and 539 retail.

Two new shops were opened in two villages and 15 were closed in localities where they were not considered necessary.

Cocaine.

Vend Licenses.

30. The licenses for the sale of cocaine for *bona fide* medical purposes numbered 561 during the year under report against 538 in the previous year (Imperial Return III, column 36).

Imports and issues in the Presidency.

31. The quantity of cocaine and its allied drugs imported during the year was 18 lbs. 4 ozs. (avoirdupois standard weight) against 7 lbs. 2 ozs. in the previous year. The quantity sold under license was 27 lbs. 12 ozs. 360 grains against 29 lbs. 9 ozs. and 130 grs. in 1920-21. It has not been possible to incorporate in this report cocaine statistics in the form called for in the Government of India's letter No. 1324, dated 8th March 1922, Department of Commerce, printed as preamble to Government Resolution No. 4495, dated the 3rd April 1922. This will be done in the next report. A reference in this connection is being made to Government separately.

Cocaine Cases.

32. Two hundred and eighty cases of illicit possession and sale of cocaine were detected in the City of Bombay during the year under report against 274 in the previous year. A fairly large quantity of Japanese cocaine is still being imported into Bombay in spite of the vigilance exercised over this trade.

There are no signs yet of imports of German cocaine, but in some of the recent seizures it has been found that American cocaine is sometimes brought by Japanese ships. The hawking trade in Bombay continued to be carried on by Pathans.

The largest seizure of cocaine by the Excise Department during the year was one of 28,875 grains.

CHAPTER VI.

OPIUM.

Realisations from Opium issued from Depots.

33. Opium issued from the depôts realised Rs. 24,42,072 as shown in the District Treasury Accounts. Of this Rs. 10,74,719 represent the prime cost paid to the Government of the United Provinces and the balance of Rs. 13,67,353 gain on sales as shown in column 20 of Imperial Return I. From the latter figure the marginally noted expenditure has to be deducted. The net profit to Government thus amounts to Rs. 13,52,021 (inclusive of duty) against Rs. 16,01,676 in the previous year, a decrease of Rs. 2,49,655.

	Rs.
(1) Conveyance and packing charges at opium depôts in British districts ..	13,427
(2) Cost of maintenance of the Government depôts at Sadra and Palanpur ..	1,905
	15,332

Sales in British Districts.

34. The total sales in British Districts aggregated 30,908 seers against 42,648 seers in the previous year (column 15 of Imperial Return IV), a decrease of 11,740 seers or 27·5 per cent. due mainly

to the increase in the retail price of opium owing to the enhancement of the issue rate from Rs. 45 to Rs. 60 per seer. This decrease of 27·5 per cent. following on a decrease of 8·6 per cent. in the previous year, amounts to a decrease of 36 per cent. in two years which seems to indicate that the enhancement of the issue price, combined with the increase in the vend fees since the auctions, is fulfilling the object aimed at by Government of curtailing the consumption of opium in the Presidency.

Vend Fees.

35. The fees for retail vend in British Districts amounted to Rs. 5,57,953 against Rs. 11,95,604 in the previous year (column 21 of Imperial Return I), a decrease of Rs. 6,37,651 which is to a large extent due to the fact that in 1920-21 advance collections of full fees were made in the case of town shops, whereas in the year under report only the instalment for the first quarter from April to June 1922 was recovered in advance in accordance with the orders of Government.

Number of retail shops and medical practitioners', chemists' and druggists' licenses.

36. The total number of shops was 721 against 732 in the previous year (column 29 of Imperial Return III). The number of licenses held by medical practitioners, druggists and chemists for the possession and sale of opium and its preparations decreased from 986 to 918 (column 33 of Imperial Return III).

Supplies to Native States.

37. The total quantity of opium supplied to Native States was 22,678 seers against 31,131 seers in the previous year (Appendix G).

Manufacture and issues in the Baroda State.

38. The area under poppy cultivation in the Baroda State increased from 3,837 acres in 1920-21 to 4,493 acres in 1921-22. The opium in hand at the beginning of the year was 38,061 seers and that manufactured during the year 24,073 seers. The total issues to the licensed dealers were 7,527 seers against 9,040 seers in the previous year. The decrease is due to the cause explained in paragraph 34. The stocks held at the end of the year were 53,910 seers exclusive of 697 seers on account of dryage.

Total excise Opium Revenue.

39. The excise opium revenue (exclusive of prime cost) was Rs. 9,25,307. With the addition of Rs. 3,000 granted by the Government of India in payment of confiscated opium sent to the Ghazipur Opium Factory, the aggregate revenue amounted to Rs. 19,28,307 against Rs. 28,11,136 in the previous year, a decrease of Rs. 8,82,829.

CHAPTER VII.

Financial Results.

Revenue.

40. The total realizations of the year (column 33 of Imperial Return I) are contrasted with those of the previous year in the following table :—

	Realizations in			
	1920-21.	1921-22.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Country spirits ..	3,13,98,947	2,32,44,553	....	81,54,394
2. Country fermented liquors ..	35,70,620	27,08,148	....	8,62,472
3. Malt liquors ..	....	26	26	
4. Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	8,46,225	8,38,490	....	7,735
5. Commercial spirits (including medicated wines).	81,594	2,751	....	78,843
6. Hemp drugs ..	19,74,569	15,60,732	....	4,13,837
7. Opium ..	(a)28,08,136	(b)19,25,307	....	8,82,829
8. Fines and forfeitures ..	12,128	6,034	....	6,094
9. Miscellaneous ..	80,553	50,743	....	29,810
Total ..	4,07,72,772	3,03,36,784	26	1,04,36,014

(a) Exclusive of Rs. 1,796 on account of license fees for opium shops in Native States but inclusive of gain on sale-proceeds of excise opium supplied to those States.

(b) Do. Rs. 1,345 do. do. do.

Expenditure.

41. The expenditure for the year exclusive of (1) refunds (Rs. 1,55,512) and (2) compensation to (*a*) the Bombay Municipality for loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (*b*) the District Local Boards in the Presidency in lieu of the one anna cess on excise revenue which they were formerly allowed (Rs. 1,30,128), was Rs. 17,18,194 against Rs. 13,44,287 in the previous year. The increase of about Rs. 3,74,000 is due to the revision of pay of non-gazetted executive and clerical establishments. The gross total expenditure inclusive of the above two items amounted to Rs. 21,47,584 against Rs. 17,52,985, representing about 7 per cent. of the gross revenue of Rs. 3,03,36,784. The net excise revenue of the year thus fell to Rs. 2,81,89,200 against Rs. 3,90,19,787 in the previous year, a decrease of Rs. 1,08,30,587.

Recovery of Excise Revenue by Coercive Processes.

42. Coercive processes were resorted to for the recovery of arrears of excise revenue during the year in all districts except Ahmedabad, Kaira, Panch Mahals, Broach, Thana and Sholapur. In some cases the issue of notices was sufficient, but in others it was found necessary to attach property, movable or immovable before the arrears could be recovered.

CHAPTER VIII.

Offences against Abkari and Opium Laws.

Offences against Abkari Law.

43. The total number of cases detected was 2,395 against 3,168 in the previous year. Of these, 1,999 related to liquor, 110 to hemp drugs and 286 to cocaine, against 2,629, 256 and 283, respectively (columns 8, 14 and 18 of Appendix J).

Fluctuations in Liquor Cases.

The chief fluctuations in liquor cases are under "illicit possession" and "other miscellaneous". Decrease in cases of illicit possession was largest in Nasik (50), Thana (30) and Ratnagiri (16). The decrease in offences grouped under the heading "other miscellaneous" is due to suspension of the Mhowra Flowers Act in the Kaira District, where there were no cases in the year under report, against 430 in the previous year.

1. Kaira
2. Panch Mahals
3. Thana
4. West Khandesh
5. East Khandesh
6. Nasik
7. Dharwar
8. Bijapur

The eight marginally noted districts are those in which illicit distillation is prevalent. In the year under report, however, Thana and Nasik show a noteworthy decrease in the cases detected which is attributed to a bad Mhowra crop. On the other hand Panch Mahals shows a considerable increase, chiefly attributed to the non-co-operation movement, which drove people to illicit drink. The increase in Dharwar is due to the excellent work of the Excise Preventive staff at the Ranebennur Circle.

Fluctuations in Hemp Drugs Cases.

The cases relating to hemp drugs declined from 256 to 110.

Fluctuations in Cocaine Cases.

Cocaine cases advanced slightly from 283 to 286.

Offences against Opium Law.

44. Opium cases fell from 400 to 283. Of these, 233 cases were tried in British Districts and 50 in Native States against 376 and 24, respectively, in the previous year (column 29, Appendix J). Cases of illegal possession were 187 against 309 in the previous year and those of illegal import 66 against 48. The contraband opium seized amounted to 879 seers of which 695 seers were seized in British Territory and 184 in Native States.

Fluctuations in Cases of Drunkenness.

45. Cases of conviction for drunkenness fell by 2,067 from 6,552 to 4,485 (Appendix K, columns 2 and 3). 3,230 of these cases occurred in Bombay City, 14 being on licensed premises against 12 in the previous year.

The Excise Intelligence Bureau.

46. The Excise Intelligence Bureau continued to compile and disseminate useful information regarding offences against the Excise and Opium laws and methods of smugglers.

The Finger Print Branch of the Bureau received during the year 467 finger print slips of Excise offenders for search against 513 during the previous year.

Previous convictions were traced in 88 instances compared with 82 in 1920-21. At the close of the year the Branch held a collection of finger print slips of about 7,900 Excise convicts on its record.

GENERAL REMARKS.

47. The year was an interesting one on account of the picketing movement. It is not possible to show the exact effects of this in statistical form because there were other factors also which tended to reduce consumption. It is improbable that picketing was the sole cause of the 20 per cent. fall in consumption of country liquor and toddy, since there was an equally great fall in opium and some in hemp drugs. Picketing of liquor shops cannot account for a fall in these though it might have accounted for a rise. Whether the effect of picketing was great or small it was certainly ephemeral, as might be expected from a movement which is not based on reason. It was remarkable to notice how the consumption in Gujarat rose above normal as soon as the non-co-operators tired of the movement there and transferred their attention to Bombay. Excise revenue in this country has always been elastic and it seems that it can withstand almost any difficulties without lasting diminution.

A statement showing comparative figures of revenue and consumption under each head for 1920-21 and 1921-22 is appended.

C. M. BAKER,

Commissioner of Customs, Salt and Excise.

Camp *via* Bombay, 18th July, 1922.

Statement showing comparative figures of Revenue and Consumption under each Excise head for 1920-21 and 1921-22.

	Revenue.				Consumption.			
	1920-21.	1921-22.	Increase.	Decrease.	1920-21.	1921-22.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	L. P. Gals.	L. P. Gals.		L. P. Gals.
1. Country spirits ..	3,13,98,947	2,32,44,553	..	81,54,394	2,592,174	2,085,774	..	506,400
					Imp. gallons.	Imp. gallons.		Imp. gallons.
2. Country fermented liquors ..	35,70,620	27,08,148	..	8,62,472	12,562,751	9,949,879	..	2,612,972
3. Malt liquors ..	....	26	26	....	1,144,332	1,077,234	..	67,098
4. Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits ..	846,225	838,490	..	7,735	Wines 103,943 Spirits 561,142	Wines 93,435 Spirits 454,065	..	Wines 10,508 Spirits 107,077
5. Commercial spirits including medicated wines ..	81,594	2,751	..	78,843	248,075	289,006	40,631	....
					Seers.	Seers.		Seers.
6. Hemp drugs ..	19,74,569	15,60,732	..	4,13,837	57,250	56,451	..	808
7. Opium ..	28,08,136	19,25,307	..	8,82,829	42,648	30,908	..	11,740
8. Fines and forfeitures ..	12,128	6,034	..	6,094	....	....	..	....
9. Miscellaneous ..	80,553	50,743	..	29,810	....	....	..	....
Total ..	4,07,72,772	3,03,36,784	26	1,04,36,014	....	....	..	....

APPENDIX A.

Contracts for the manufacture and supply of country spirit during 1921-22.

District.	Name of the supply contractor.	Spirit whence supplied.	Spirit where delivered.	Sanctioned supply rates (per gallon London proof).
				Rs. a. p.
Ahmedabad ...	Messrs. Dalal, Vakil and Co.	Government Central distillery at Godhra in the Panch Mahâls.	Ahmedabad bonded warehouse.	1 14 6
Kaira ...			A'nand bonded warehouse.	
Panch Mahâls ...			Godhra distillery ...	
Broach ...			Broach bonded warehouse.	
Surat ...	Messrs. Boyce D. Cawasji and Co.	Government Central distillery at Surat.	Surat distillery ...	
			Bulsár bonded warehouse...	
Dángs ...			Ahwa bonded warehouse ...	
Thána.				
Sálsette Táluka ...	Do. ...	Do. ...	Thána bonded warehouse...	1 15 9
Bassein do. ...			Bassein bonded warehouse.	
Máhim do. ...				
Dáhánu do. ...			Dáhánu bonded warehouse.	
Umbergaon and Mokhada Pethas and Jawhár State.				
Bhiwndi, Kalyán, Sháhápur, Vada and Murbad Tálukas.	The liquor supply was managed departmentally.	From Asansol in Bengal, Katni in the Central Provinces, Hyderabad (Deccan) Java, Godhra and Dhulia.	Kalyán bonded warehouse.	Ranging from Re. 1-9-0 to Re. 1-12-0.
Kolába ...	Do. ...	Do. ...	Panvel bonded warehouse...	do. do.
			Mahád do. ...	
			Pen do. ...	
Town and Island of Bombay.	Do. ...	Do. ...	Sewri bonded warehouse ...	Ranging from Re. 1-5-0 to Re. 1-12-0.
Poona ...	Messrs. Nowroji Padamji and Co.	Government Central distillery at Mundhwa near Poona.	Mundhwa distillery ...	1 13 4
Ahmednagar ...			Ahmednagar bonded warehouse.	
Sátára ...			Sátára bonded warehouse...	
Sholápur ...			Sholápur bonded warehouse	
Násik ...	Messrs. Sorabji and Kavasji Dadabhoy Dubash.	Government Central distillery at Dhulia in West Khándesh.	Násik bonded warehouse ...	1 13 0
			Málegaon bonded warehouse	
West Khándesh ...			Dhulia distillery ...	
			Nandurbár bonded warehouse.	
East Khándesh ...			Jalgaon bonded warehouse.	
Kánara (above-ghát)...	The Khanápur Distillery was managed departmentally.	Government Central distillery at Khánápur in the Belgaum District.	Sirsi bonded warehouse ...	.....
			Khanápur distillery ...	
Belgaum ...			Dhárwár bonded warehouse.	
Dhárwár ...			Gadag bonded warehouse ...	
			Háveri do. ...	
Bijápur ...			Bijápur do. ...	
Kánara (below-ghát) .	Do. ...	Do. ...	Kumta bonded warehouse...	.....
			Kodibag bonded warehouse.	
Ratnágiri ...	Do. ...	Do. ...	Harnai bonded warehouse .	
			Chiplun do. ...	
			Ratnágiri do. ...	
			Rajapur do. ...	
			Malwan do. ...	
Sankheda Mewas State in Rewa Kántha Ageney.	Messrs. Jamshedjee Nássarwanji Ginwalla and Hormusjee Jamshedjee Ginwalla.	Wadia distillery ...	Wadia distillery ...	1 14 0
Mahi Kántha Leased area.		Dabhoda distillery ...	Dabhoda distillery ...	1 14 0
			Vadagám bonded warehouse.	

C. M. BAKER,
Commissioner of Customs, Salt and Excise.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1921-22.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
	1	2	3				
1	Ahmedabad	1. Ahmedabad Municipality. 2. Viramgam do. 3. Dholka Taluka 4. Sanand do. 5. Gogho do. 6. Prantij do. 7. Dhandhuka do. 8. Viramgam do. 9. North Daskroi do. 10. South Daskroi do. 11. Modasa Petha	...	3	...	...	3
2	Kaira	1. Nadiad Municipality 2. Matar Taluka 3. Kapadvanj do.	...	...	...	...	...
3	Panch Mahals	1. Godhra Municipality 2. Godhra Taluka 3. Kalol do. 4. Dohad do. 5. Halol Mahal 6. Jhalod do.	...	...	...	...	...
4	Broach	1. Broach Municipality 2. Ankleshwar Táluka 3. Hánsot Mahál 4. Jambusar Taluka 5. Amod do. 6. Vagra do. 7. Broach do.	...	1	...	...	1
5	Surat	1. Surat Municipality 2. Chorási Táluka Ránder Municipality 3. Olpád Táluka 4. Bárdoli Táluka including Válod. 5. Jalálpur Táluka 6. Chikhli do. 7. Bulsár do. 8. Párdi do. 9 Mándvi do.	3 ... ... 1 2 4 2 3 3	... ... 1	... ...	... ...	3 ... ... 1 2 4 3 3 3
6	Thána	1. Bándra Municipality 2. Thána do. 3. Sálsette Táluka 4. Bassein do. 5. Máhim do. 6. Dáhánu Táluka 7. Umbergaon Petha 8. Kalyán Táluka 9. Bhiwndi do. 10. Murbád do. 11. Sháhápur do. 12. Váda do. (excluding Mokháda Petha).	..	13	...	...	13
7	Bombay	One Committee for each of the seven Municipal Wards.	...	...	...	1	1
8	Kolába	1. Alibág Táluka 2. Pen do. 3. Panvel do. 4. Karjat do. 5. Roha do. 6. Máhad do. 7. Mangaon do.	3 2 3 1 1	... ...	... ... —	... ...	3 2 3 1 1 ... ...

(a) One meeting was held to discuss answers to
(b) Meetings were held twice and the Committees

B.

Details as to meetings of Committees in 1921-22.					Hours for sale at shops during 1921-22.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given wholly.	Number of recommendations to which effect given partly.	Number of recommendations to which effect not given.	Opening.	Closing.	
4					5		6
					A. M.	P. M.	
						8 30	Ahmedabad City.
2	2	...	...	2	10 30		
						9 0	Rural areas.
						8 30	Nadiád, Anand, Borsad, Umreth and Kapadwanj towns.
...	...	...	...	...	10 30	9 0	Rural areas.
...	...	...	...	...		8 0	Godhra town.
...	...	...	...	...			
...	...	...	...	...	10 30		
...	...	...	...	...			
..	...	...	...	...			
...	...	...	...	...		9 0	Rural areas.
...	...	...	...	...		8 30	Broach City and Ankleshwar town.
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...	10 30		
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...		9 0	Rural areas.
...	...	...	...	...		8 0	Surat City.
(a) 1	...	...	...	...			
(a) 3	3	2	...	1			
3	3	2	...	1			
					10 30	8 30	Bulsár and Ránder towns.
(a) 3	3	2	...	1			
2	2	2	...	...			
(a) 2	2	1	...	1			
3	3	3	...	...			
3	3	2	...	1		9 0	Rural areas.
...	...	...	...	...		8 30	Kalyán and Bhiwndi towns.
...	...	...	...	...			
2	1	1	...	...			
1	1	1	...	...			
...	...	...	...	...			
1	1	1	...	...			
1	1	1	...	...	10 30		
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
1	1	1	...	...			
...	...	...	...	...		9 0	Thána, Kurla and Bándra towns and Rural areas.
(b) 11	9	8	...	1	10 30	9 30	
1	1	1	...	...			
1	1	1	...	...			
3	3	3	...	...			
2	4	2*	1*	1	10 30	9 0	
2	2	2	...	...			
1	1	1	...	...			
1	1	...	...	1			

questions asked by the Excise Committee.
were consulted by circulars nine times.

* From 1st April 1922.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1921-22.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
	1	2	3				
9	Ratnágiri	1. Ratnágiri town	...	...	...	...	...
		2. Ratnágiri Táluka	4	...	...	...	4
		3. Rajapur do.	2	...	...	...	2
		4. Deogad do.	...	...	...	...	...
		5. Málwan do.	...	1	...	...	1
		6. Vengurla do.	...	1	...	...	1
		7. Sángameshwar do.	...	2	...	...	2
		8. Chiplun do.	6	1	...	...	7
		9. Khed do.	...	3	...	...	3
		10. Dapoli do.	...	6	...	...	6
		11. Guhágar Máhal	..	2	...	...	2
		12. Mandangad do.	1	1	...	...	2
10	Kánara	*	...	3	1	...	4
11	Dhárwár	1. Dhárwár Municipality	...	...	...	...	...
		2. Hubli do.	...	2	...	...	2
		3. Gadag do.	...	...	...	...	...
12	Belgaum	Belgaum City and Cantonment Municipality.	...	2	...	1 (Temporarily)	3
13	Bijápur	Bijápur Municipality	...	1	...	...	1
14	Sholápur	1. Sholápur Municipality	...	...	...	...	...
		2. Sholápur Táluka	...	...	...	...	...
		3. Madha do.	...	...	...	...	...
		4. Barsi do.	...	...	...	...	...
		5. Karmala do.	...	...	...	...	...
		6. Pandharpur do.	...	...	...	...	...
15	Sátára	1. Sátára Municipality	...	...	...	...	...
		2. Karad Táluka	..	...	...	...	...
		3. Walva do.	...	9	...	...	9
		4. Khanapur do.	...	...	...	...	...
		5. Khatao do.	...	...	...	...	...
16	Poona	1. Poona City Municipality	2	2	...	...	6
		2. Poona Cantonment and Suburban Municipality	2				
17	Ahmednagar	Ahmednagar City and Cantonment and Bhingár Municipality.	2	1	...	...	3
18	Násik	1. Násik Municipality	...	10	...	...	10
		2. Málegaon do.					
		3. Málegaon Táluka					
19	West Khándesh	1. Dhulia Municipality	...	13	...	...	13
		2. Nandurbár Táluka					
		3. Sákri do.					
		4. Táloda do.					
		5. Sháhada do.					
		6. Shirpur do.					
		7. Navapur Petha					
		8. Dhulia Táluka (except Dhulia town.					
		9. Sindkheda Táluka					
20	East Khándesh.	1. Jalgaon Táluka	...	7	...	...	7
		2. Bhusával do.					
		3. Yawal do.					
		4. Ráver do.					
		5. Amalner do.					
		6. Erandol do.					
		7. Chopda do.					
		8. Pachora do.					
		9. Chalisgaon do.					
		10. Jamner do.					
		11. Edalabad Petha					
		12. Bhadgaon do.					
		Total ...	47	85	1	2	135

* Committees were appointed for the Karwar and Haliyal talukas after 1st April 1922.

B—*continued.*

Details as to meetings of Committees in 1921-22.					Hours for sale at shops during 1921-22.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given wholly.	Number of recommendations to which effect given partly.	Number of recommendations to which effect not given.	Opening.	Closing.	
4					5		6
					A. M.	P. M.	
1	1	...	...	1		8 30	Ratnágiri, Málwan, Vengurla and Chiplun towns.
1	1	...	...	1			
2	2	1	...	1			
1	3	...	...	3			
3	7	6	...	1			
3	1	1	...	...	10 30		
...	...	...	...	...			
3	3	1	...	2			
1	1	...	...	1			
2	3	2	...	1			
2	2	...	1	1			
2	2	...	...	2		9 0	Rural areas.
						8 30	Kárwár and Kumta towns.
...	...	...	...	...	10 30		
						9 0	Rural areas.
(c) 1	...	...	..	...		8 0	Dhárwár, Hubli, Gadag and Ránebennur towns.
...	...	...	...	...	10 30		
...	...	...	...	...		8 30	Rural areas.
...	...	...	...	...	10 30	8 0	Belgaum, Athni and Nipáni towns.
						8 30	Rural areas.
						8 0	Bijápur, Bágalkot, Guledgudd and Ilkal towns.
...	...	...	...	...	10 30		
						8 30	Rural areas.
...	...	...	...	...		8 0	Sholapur City, Bársi and Pandharpur towns.
...	...	...	...	...			
...	...	...	...	...	10 30		
...	...	...	...	...			
...	...	...	...	...		8 30	Rural areas.
...	...	...	...	...		8 0	Sátára, Wái, Karád, Miraj and Sángli towns.
1	3	1	...	2			
1	4	...	...	4	10 30		
1	2	...	...	2			
1	1	1	...	...		8 30	Rural areas.
1						8 0	From 1st March to 31st August. (Poona City and Cantonments.)
	10	1	...	9	10 30	7 30	From 1st September to 28th February. (Poona City and Cantonments.)
1						8 30	Rural areas.
1	3	1	...	2	10 30	8 0	Ahmednagar City and Cantonment and Sangamner town.
						8 30	Rural areas.
...	...	...	...	...		8 30	Násik City, Málegaon and Yeola towns and Málegaon Camp.
...	...	...	...	...	10 30		
...	...	...	...	..		9 0	Rural areas.
...	...	...	....	...		8 30	Dhulia and Nandurbár towns.
1	1	(d) 1	...	...			
1	1	...	...	1			
...	...	...	...	...			
1	1	...	...	1			
2	2	...	...	2	10 30		
3	3	...	...	3			
5	4	(d) 1	...	3			
			...				
...	...	...	...	...		9 0	Rural areas.
						8 30	Jalgaon, Nasirabad, Bhusával, Párola, Amalner, Chopda, Dharangaon and Erandol towns.
1	1	(d) 1	...	...	10 30		
						9 0	Rural areas.
...	...	...	...	...	.....	...	

(c) For discussing questions asked by the Excise Committee.

(d) From 1st April 1922.

C. M. BAKER,
Commissioner of Customs, Salt and Excise.

APPENDIX C.

Statement showing the Consumption of Country Spirit in proof gallons and the rate per head of population in (1) Urban areas (including Bombay City), (2) Rural areas and (3) the whole British District of the Bombay Presidency during the year 1921-22.

Serial No.	District.	District head quarter towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams L. P.
1	2	3	4	5	6	7	8	9	10	11	12
				Gallons.	Drams.		Gallons.	Drams.		Gallons.	Drams.
1	Ahmedabad ...	3	3,12,585	77,891	11·0	578,326	17,118	1·4	890,911	88,509	4·8
2	Kaira ...	6	91,392	12,409	6·5	619,590	17,949	1·4	710,982	30,358	2·0
3	Panch Mahals ...	2	40,054	12,342	14·8	334,806	16,007	2·3	374,860	28,349	3·6
4	Broach ...	2	52,521	30,075	27·4	255,324	15,607	2·9	307,745	45,682	7·1
5	Surat ...	3	144,263	44,531	14·1	530,088	133,628	12·1	674,351	178,159	12·7
6	Thana ...	6	117,026	80,412	32·9	795,730	239,634	14·5	912,756	320,046	16·8
7	Bombay ...	1	1,175,914	735,275	30·0	.....	.....	.....	1,175,914	735,275	30·0
8	Kolaba ...	1	5,253	4,861	44·4	557,689	97,706	8·4	562,942	102,567	8·7
9	Ratnagiri ...	4	48,366	15,552	15·4	1,105,878	77,291	3·3	1,154,244	92,843	3·9
10	Kanara ...	2	23,517	4,157	8·5	378,210	24,823	3·2	401,727	28,980	3·5
11	Dharwar ...	4	155,381	30,258	9·3	881,543	27,651	1·5	1,036,924	57,909	2·7
12	Belgaum ...	2	73,736	15,788	10·3	879,260	26,649	1·4	952,996	42,437	2·1
13	Bijapur ...	4	78,119	11,075	6·8	718,757	8,880	0·6	796,876	19,955	1·2
14	Sholapur ...	3	169,483	19,219	5·4	572,528	4,562	0·4	742,010	23,781	1·5
15	Satara ...	3	92,461	5,371	2·8	933,798	12,226	0·6	1,026,259	17,597	0·8
16	Poona ...	3	286,290	56,378	9·5	722,743	16,734	1·1	1,009,033	73,112	3·5
17	Ahmednagar ...	1	48,190	13,803	13·7	683,362	3,364	0·2	731,552	17,167	1·1
18	Nasik ...	4	88,288	19,021	10·3	744,288	40,383	2·6	832,576	59,404	3·4
19	West Khandesh ...	2	42,654	6,853	7·7	599,193	62,629	5·0	641,847	59,439 *10,043	5·2
20	East Khandesh ...	9	143,621	19,385	6·5	932,216	50,359	2·6	1 075,837	69,744	3·1
	Total ... 1921-22 ...	66	3,189,113	1,208,156	18·2	12,823,229	893,200	3·3	16,012,342	2,101,356	5·3
	Total ... 1920-21 ...	64	3,130,458	1,463,772	22·4	12,874,557	1,151,017	4·3	16,005,015	2,614,789	7·8

* In the Akrani tract of West Khandesh.

C. M. BAKER,
Commissioner of Customs,
Salt and Excise.

Memorandum of Country Spirit Consumption, etc., in certain large towns.

Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of proof.		Actual realizations.		Total realizations 1921-22.
			1921-22.		Still-head duty.	Vend fee.	
			Total gallons.	Rate per head of population.			
				Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	274,007	69,331	12·1	6,49,603	2,43,200	8,92,803
2	Broach City ...	41,341	24,905	28·9	2,19,267	86,200	3,05,467
3	Surat City ...	117,434	27,621	11·3	2,55,997	1,54,800	4,10,797
4	Thana Town ...	22,639	14,577	30·9	1,24,929	73,400	1,98,329
5	Bandra do. ...	27,944	25,961	44·6	2,43,607	1,01,500	3,45,107
6	Coorla do. ...	26,059	10,296	19·0	87,666	27,700	1,15,366
7	Bassein do.	10,967	10,220	47·3	87,274	28,100	1,15,374
8	Panvel do. ...	7,843	7,609	46·6	55,195	16,050	71,245
9	Alibag do. ...	5,253	4,861	44·4	35,156	15,450	50,606
10	Dharwar City ...	34,221	6,573	9·2	58,472	64,000	1,22,472
11	Hubli Town ...	66,772	14,008	10·0	1,30,191	76,500	2,06,691
12	Belgaum City and Cantonment...	48,320	12,515	12·4	1,13,922	1,59,410	2,73,332
13	Sholapur City, Cantonment and places ten miles round.	113,931	14,743	6·2	1,24,842	2,925	1,27,767
14	Satara City and Cantonment ...	22,454	3,518	7·5	29,683	16,800	46,483
15	Poona City and Cantonment ...	165,953	48,310	14·0	4,60,640	73,936	5,34,576
16	Ahmednagar City and Cantonment.	48,190	13,803	13·7	1,30,333	91,200	2,21,533
17	Nasik City ...	38,211	9,255	11·6	82,868	60,500	1,43,368
18	Dhulia Town ...	29,521	5,279	8·6	37,566	62,000	99,566
19	Jalgaon Town ...	23,324	2,302	4·7	16,428	28,000	44,428
20	Bhusaval do. ...	25,071	6,022	11·5	52,167	42,000	94,167
	Total for Towns ...	1,148,865	331,714	13·9	29,95,806	14,23,671	44,19,477

C. M. BAKER,
Commissioner of Customs,
Salt and Excise.

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the maximum selling prices per gallon of toddy sold at (c) for sale at shops and (d) for hawking; (4) the number of trees licensed to be tapped for raw toddy; British District of the Presidency

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of teddy.	1921-22.						
					Number of licenses issued for					Number of trees	
		Cocoanut and Brab.	Date and Wild Palm.	At booths.	Domestic consumption.	Tree-foot-booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.
1	2	3		4	5	6	7	8	9	10	11
1	Ahmedabad	Rs. a. p. 5 0 0	Rs. a. p. 2 0 0	Rs. a. p. 0 9 0	...	3	2	2	7	...	...
2	Kaira	(a) 0 8 0	(a) 0 8 0	.....	17	...	...	...	17	...	17
3	Panch Mahals	.....	0 4 0	.....	5,356	...	...	...	5,356	...	6,320
4	Broach	5 8 0	2 8 0	0 8 0	48	71	7	...	126	...	1,157
5	Surat	(b) 7 0 0 (c) 5 8 0 (d) 6 0 0 (e) 5 0 0 (f) 4 8 0 (g) 1 12 0 (h) 1 0 0 (i) 3 0 0 (j) 6 0 0	(b) 4 0 0 (c) 2 8 0 (d) 3 0 0 (e) 2 0 0 (f) 1 8 0 (g) 1 0 0 (h) 0 4 0 (i) 1 0 0 (j) 2 0 0 (j-1) 1 0 0 (k) 1 4 0 (k-1) 1 8 0	(b) 0 6 0 (c) 0 3 0 (d) 0 3 0 (e) 0 3 0 (f) 0 3 0 (g) 0 3 0 (h) 0 1 6 (i) 0 3 0	12,185	871	171	...	13,227	...	1,073
6	Thána	(l) 12 0 0 (m) 10 0 0 (n) 7 8 0 (o) 5 0 0 (p) 9 0 0	6 0 0 5 0 0 3 0 0 2 0 0 3 0 0	0 6 0 0 4 0	60	905	175	1	1,141	767	9,625
7	Bombay	12 0 0	6 0 0	0 9 0	3	85	127	80	295	11,308	357
8	Kolába	(q) 12 0 0 (r) 9 0 0	6 0 0 3 0 0	0 3 0	21	36	15	...	72	214	346
9	Ratnágiri	8 0 0	3 0 0	0 4 6	...	752	84	...	836	18,306	30
10	Kánara	8 0 0	3 0 0	0 6 0	13	100	75	...	188	4,242	48
11	Dhárwár	6 0 0	3 0 0	0 6 0	...	10	104	...	114	...	...
12	Belgaum	6 0 0	3 0 0	0 6 0	...	8	81	...	89	...	...
13	Bijápur	6 0 0	3 0 0	0 0	...	12	109	...	121	...	...
14	Sholápur	6 0 0	3 0 0	0 6 0	...	33	12	...	45	...	...
15	Sátára	6 0 0	2 0 0	0 9 0	80	...	6	1	87	...	...
16	Poona	6 0 0	3 0 0	0 6 0	12	41	27	2	82	...	...
17	Ahmednagar	6 0 0	3 0 0	0 6 0	...	1	5	...	6	...	...
18	Násik	6 0 0	2 0 0	0 0 0	19	6	17	...	42	...	...
19	West Khándesh	6 0 0	2 0 0	0 9 0	...	1	5	...	6	...	...
20	East Khándesh	6 0 0	2 0 0	0 9 0	...	2	2	...	4	...	...
	Total ...	.....	.....	.....	17,814	2,937	1,024	86	21,861	34,837	18,973

D.

booths ; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, and (5) the quantity of toddy reported to have been sold from shops and tree-foot booths in each during the year 1921-22

Licensed to be tapped.		Quantity of toddy sold.	1920-21.										Remarks.
			Number of licenses issued for					Number of trees licensed to be tapped.				Quantity of toddy sold.	
Date.	Total.		Domestic consumption.	Tree-foot booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.	Date.	Total.		
12	13	14	15	16	17	18	19	20	21	22	23	24	25
												Gallons.	
625	625	8,818	...	1	2	1	4	...	...	250	250	7,858	
...	17	.....	18	...	...	...	18	...	18	...	18	.....	(a) Kaira District and Deroli Amodra and Indran villages of Modása Mahál of Ahmedabad District.
4	6,324	.....	2,654	...	...	...	2,654	...	3,151	2	3,153	.....	
1,663	2,820	66,125	41	74	7	...	122	...	1,456	1,922	3,378	77,364	(b) Surat City, and 10 miles round. (c) Olpád Táluka beyond 10 miles from Surat City. (d) Jalálpur Táluka and 33 coast villages of Bulsár Táluka. (e) Párdi Táluka. (f) Bulsár Táluka, exclusive of 33 coast villages. (g) Bárdoli Táluka and part of Mándvi Táluka south of the Tápti. (h) Part of Mándvi Táluka north of the Tápti. (i) Chikhli Táluka. (j) Dánga. (j-1) Chikhli Táluka for Kaliparaj. (k) Párdi and Bulsár-East for Kaliparaj. (k-1) Bulsár-West for Kaliparaj.
1,90,649	1,91,722	3,743,538	12,044	670	178	...	12,892	...	993	210,325	211,323	4,050,821	
41,438	51,880	1,707,889	68	916	176	...	1,160	776	10,775	43,129	54,680	2,076,080	(l) Sálsette and Bassein Tálukas. (m) Máhim Táluka. (n) Dáhánu Táluka. (o) Umbargaon Petha. (p) Rest of the district and Jawhár State.
2,606	13,671	1,013,454	5	86	127	80	298	19,254	615	2,662	22,531	1,640,236	
443	1,003	37,923	17	45	17	...	79	292	545	506	1,343	56,442	(q) Panvel and bagáyat part of Alibág Táluka. (r) Rest of the district and Sudhágad Mahál.
...	18,336	12,88,167	...	701	85	...	786	16,604	...	...	16,604	1,194,215	
361	4,651	397,332	...	108	88	...	196	4,210	...	1,090	5,300	491,124	
16,367	16,367	507,337	...	15	109	...	124	...	...	32,574	32,574	756,383	
8,667	8,667	295,375	...	10	85	...	95	...	...	18,792	18,792	565,958	
12,254	12,254	288,148	...	25	109	...	134	...	...	27,703	27,703	531,251	
9,814	9,814	270,446	...	22	18	...	40	...	...	15,893	15,893	380,582	
270	270	779	72	...	12	1	85	10	...	236	246	1,090	
5,630	5,630	262,059	15	27	29	2	73	1	...	12,487	12,488	647,343	
233	233	10,590	...	2	5	...	7	...	...	936	936	29,226	
858	858	16,488	24	15	17	...	56	...	...	1,117	1,117	20,590	
370	370	30,416	...	...	6	...	6	...	...	65	65	32,442	
225	225	4,995	...	1	2	...	3	...	...	175	175	3,746	
291,877	345,687	99,49,879	14,958	2,718	1,072	84	18,832	41,147	17,558	369,864	428,569	12,562,751	

C. M. BAKER,
Commissioner of Customs, Salt and Excise.

APPENDIX E.

Statement showing the quantities of (a) imported denatured spirits passed into consumption at the favourable 7½ per cent. ad valorem *Rate of Duty and (b) locally produced denatured spirits passed into consumption free of duty during the year 1921-22 in the Bombay Presidency.*

Denatured spirit imported from Foreign countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other places			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other places.	Places from which imported.	Quantity consumed locally.	Exported to other places.	
1	2	3	4	5	6	7	8	9
	Imp. gals.		Imp. gals.			Imp. gals.		
United Kingdom ...	25	...	...	...	Madras ...	302	..	
Java ...	122,832			...	Baroda ...	1,310	...	
Mesopotamia ...	1	Ahmedabad	4,686	...	.....	...	...	
Total ...	122,858*	...	4,686	...	.....	1612	...	

* Includes 42,703 gallons of spirit denatured in bond.

C. M. BAKER,
Commissioner of Customs, Salt and Excise.

APPENDIX F.

APPENDIX

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged

Name of Tálnka in which permitted.	Cultivation. Of Gánja. Number of Villages in which permitted.	Of Gánja. Area cultivated.	Of Bháng. Number of Villages in which permitted.	Of Bháng. Area cultivated.	Name of the Warehouse in which the drugs were lodged, etc	Intoxicating Drugs produced during the year. Gánja.	Bháng.	Balance at the Warehouse on the 1st April 1921. Gánja.	Bháng	Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Gánja.	Bháng.	Charas.	Total (columns 7 to 14). Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ahmednagar District.		Acres.		Acres.		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar ...	4	342	...	...	Ahmednagar ...	2,565	...	2,098	27	...	7	47	...	5,570	74	...
	...	...	...	...	Bombay ...	...	...	109	39	33	481	184	182	590	223	215
	...	...	...	...	Surat ...	...	...	2	13	...	41	29	...	43	42	...
	...	...	...	...	Ahmedabad ...	...	...	54	19	7	17	16	34	71	35	41
Total ...	4	342	...	...		2,565	...	3,163	98	40	546	276	216	6,274	374	256

F.

in, and issued from and balance at the Warehouses, etc., during the year ending the 31st March 1922.

Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1922.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency			For destruction being useless.									
Gánja.	Bhán̐g.	Charas.	Gánja.	Bhán̐g.	Charas.	Gánja.	Bhán̐g.	Charas.	Gánja.	Bhán̐g.	Charas.		Gánja.	Bhán̐g.	Charas.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
749	60	...	555	6	...	1,665	3	...	2,401	5	...	385	80 to 90	30 0 0 to 40 0 0	.....
332	159	199	36	...	0	82	2	1	140	62	6	45	120	20 0 0	183 5 0
25	26	...	...	...	...	9	3	...	7	13	...	3	110	22 0 0	.....
57	28	22	...	5	1	11	...	3	3	2	15	22	100	30 0 0	400 0 0
1,165	273	221	591	11	10	1,867	8	4	2,551	82	21	455	.....	.....	.....

C. M. BAKER,
Commissioner of Customs, Salt and Excise.

APPENDIX G.

Summary of the Accounts of the Opium Transactions in Native States during the year 1921-22.

	Name of State or Political Agency.	Stock on 1st April 1921.	Imported from Government Opium Depôts.	Confiscated Opium.	Excess on re-weighment.	Total.	Sold and consumed.
	1	2	3	4	5	6	7
		Seers.	Seers.	Seers.	Seers.	Seers.	Seers.
1	Cutch	821	3,120	136	...	4,077	2,138
2	Káthiáwár	1,926	10,013	16	...	11,955	10,139
3	Pálanpur	1,104	2,545	5	...	3,654	2,925
4	Mahi Kántha	182	1,386	...	...	1,568	1,232
5	Rewa Kántha	838	2,665	1	7	3,511	2,486
6	Cambay	43	720	...	1	764	612
7	Other States	1,486	2,229	1	1	3,717	2,125
	Total for the year 1921-22 ...	6,400	22,678	159	9	29,246	21,657
	Total for the year 1920-21 ...	5,208	31,131	26	9	36,374	29,892

	Name of State or Political Agency.	Dryage.	Stock on 31st March 1922.	Population.	Rate of licit consumption per head of population.	Remarks.
	1	8	9	10	11	12
		Seers.	Seers.		Tola.	
1	Cutch ...	7	1,932	484,547	0·4	
2	Káthiáwár ...	8	1,808	2,538,497	0·3	
3	Pálanpur ...	19	710	518,566	0·5	
4	Mahi Kántha ...	12	324	450,478	0·2	
5	Rewa Kántha ..	25	1,000	753,058	0·3	
6	Cambay ...	1	151	71,762	0·7	
7	Other States ...	1	1,591	2,399,390	·07	
	Total for the year 1921-22.	73	7,516	7,216,298	·2	
	Total for the year 1920-21.	82	6,400	7,219,189	·3	

C. M. BAKER,
Commissioner of Customs, Salt and Excise.

APPENDIX H.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1921-22.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance Collections made in the previous year against Current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance Collections for the coming year.	Gross Realizations in the year (columns 7 and 11).	Remarks.
					Current.	Arrears.	Total.						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	14,71,428	2,400	14,73,828	10,84,988	...	10,84,988	3,86,440	...	2,400	3,99,240	14,84,228	
2	Kaira ...	4,95,826	...	4,95,826	3,80,954	...	3,80,954	1,14,872	...	...	31,441	4,12,395	
3	Panch Mahâls ...	2,85,131	...	2,85,131	2,54,611	...	2,54,611	30,520	...	...	12,957	2,67,568	
4	Broach ...	6,72,536	...	6,72,536	5,23,186	...	5,23,186	1,49,350	...	...	47,491	5,70,677	
5	Surat ...	29,81,893	...	29,81,893	26,67,985	...	26,67,985	3,13,908	...	...	86,232	27,54,217	
6	Thána ...	38,79,928	...	38,79,928	33,92,402	...	33,92,402	4,87,526	...	...	2,35,604	36,28,006	
7	Bombay ...	1,40,86,608	18,837	1,41,05,445	1,02,56,096	10,177	1,02,66,273	38,30,512	...	8,660	10,33,033	1,12,99,306	
8	Kolába ...	11,32,134	9,784	11,41,918	9,45,309	1,105	9,46,414	1,84,615	...	10,889	1,14,844	10,61,258	
9	Ratnágiri ...	9,94,169	4,330	9,98,499	8,27,862	1,538	8,29,400	1,66,307	1,943	849	1,56,569	9,85,969	
10	Kánara ...	3,12,526	1,497	3,14,023	2,62,522	1,497	2,64,019	49,695	...	309	32,800	2,96,819	
11	Dhárwár ...	14,76,306	21,106	14,97,412	11,83,440	9,113	11,92,553	2,92,866	...	11,993	96,881	12,89,434	
12	Belgaum ...	10,78,668	35,528	11,14,196	8,20,107	35,228	8,55,335	2,45,089	7,639	6,133	58,957	9,14,292	
13	Bijápur ...	5,04,891	...	5,04,891	4,04,273	...	4,04,273	1,00,618	...	...	30,992	4,35,265	
14	Sholápur ...	8,87,227	1,366	8,88,593	5,77,444	1,366	5,78,810	3,09,783	...	...	84,301	6,63,111	
15	Sátára ...	5,27,611	1,045	5,28,656	3,76,734	...	3,76,734	1,50,877	933	112	66,166	4,42,900	
16	Poona ...	22,75,017	4,089	22,79,106	12,99,671	3,774	13,03,445	9,68,336	...	7,325	1,82,101	14,85,546	
17	Ahmednagar ...	5,29,782	1,765	5,31,547	3,81,358	1,530	3,82,888	1,48,424	...	235	34,188	4,17,076	
18	Násik ...	9,08,886	51,150	9,60,036	5,81,863	43,750	6,25,613	3,27,023	...	7,400	1,60,093	7,85,706	
19	West Khándesh ...	9,62,608	...	9,62,608	8,65,770	...	8,65,770	96,838	...	...	7,199	8,72,969	
20	East Khándesh ...	12,27,273	40,529	12,67,802	9,18,283	11,931	9,30,214	3,08,990	13,310	15,288	1,65,409	10,95,623	
	Total ...	3,66,90,448	1,93,426	3,68,83,874	2,80,04,858	1,21,009	2,81,25,867	86,62,589	23,825	71,593	30,36,498	3,11,62,365	

APPENDIX I.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1921-22.

	District.	Amount as per Treasury Account.	Deduct.		Net Collections.	Add.		Amount as per Demand, Collection and Balance Statement (columns 7 and 8 of Appendix H).	Remarks.
			Collections made on account of other Districts.	Collections on account of future Kists.		Collections made in other Districts, etc.	Collections made in advance and subsequently brought to account.		
	1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	14,84,228	...	3,99,240	10,84,988	...	3,86,440	14,71,428	
2	Kaira ...	6,79,963	2,54,611	(*a*) 44,398	3,80,954	...	1,14,872	4,95,826	(*a*) Includes Rs. 12,957 on account of the Panch Mahâls.
3	Panch Mahâls ...	...	...	...	...	2,54,611	30,520	2,85,131	
4	Broach ...	5,70,677	...	47,491	5,23,186	...	1,49,350	6,72,536	
5	Surat ...	27,54,217	...	86,232	26,67,985	...	3,13,908	29,81,893	
6	Thána ...	36,28,006	...	2,35,604	33,92,402	...	4,87,526	38,79,928	
7	Bombay ...	1,12,99,306	...	10,33,033	1,02,66,273	...	38,30,512	1,40,96,785	
8	Kolába ...	10,61,258	...	1,14,844	9,46,414	...	1,84,615	11,31,029	
9	Ratnágiri ...	9,85,969	...	1,56,569	8,29,400	...	1,66,307	9,95,707	
10	Kánara ...	2,96,819	...	32,800	2,64,019	...	49,695	3,13,714	
11	Dhárwár ...	12,89,434	...	96,881	11,92,553	...	2,92,866	14,85,419	
12	Belgaum ...	9,14,292	...	58,957	8,55,335	...	2,45,089	11,00,424	
13	Bijápur ...	4,35,265	...	30,992	4,04,273	...	1,00,618	5,04,891	
14	Sholápur ...	6,63,111	...	84,301	5,78,810	...	3,09,783	8,88,593	
15	Sátára ...	4,42,900	...	66,166	3,76,734	...	1,50,877	5,27,611	
16	Poona ...	14,85,546	...	1,82,101	13,03,445	...	9,68,336	22,71,781	
17	Ahmednagar ...	4,17,076	...	34,188	3,82,888	...	1,48,424	5,31,312	
18	Násik ...	7,85,706	...	1,60,093	6,25,613	...	3,27,023	9,52,636	
19	West Khándesh ...	8,72,969	...	7,199	8,65,770	...	96,838	9,62,608	
20	East Khándesh ...	10,95,623	...	1,65,409	9,30,214	...	3,08,990	12,39,204	
	Total ...	3,11,62,365	2,54,611	30,36,498	2,78,71,256	2,54,611	86,62,589	3,67,83,456	

C. M. BAKER,
Commissioner of Customs, Salt and Excise.

APPENDIX

Statement showing (a) the number of offences against the Abkári Laws in each district under the heads (1) offences relating to liquor, (2) offences relating to hemp-drugs and (b) the number of persons convicted of offences under the Opium Act investigated,

Number.	District.	Cases detected (Abkári).											
		Offences relating to liquor.						Offences relating to hemp-drugs.					
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed Sale.	Other miscellaneous offences.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Ahmedabad ...	36	18	17	...	1	72	1	8	...	...	...	9
2	Kaira ...	38	3	7	...	...	48	1	8	1	...	...	10
3	Panch Mahála ...	245	6	27	...	2	280	1	5	2	...	...	8
4	Broach ...	11	20	...	1	...	32	...	3	...	...	...	3
5	Surat ...	48	88	10	2	4	152	...	1	...	...	...	1
6	Thána ...	29	71	21	...	...	121	...	...	...	...	...	...
7	Bombay ...	...	68	...	...	24	92	...	2	19	...	1	22
8	Kolába ...	4	9	...	...	3	16	...	1	...	...	...	1
9	Ratnágiri ...	2	19	18	3	...	42	...	...	...	...	...	...
10	Kánara ...	5	7	4	1	5	22	...	...	1	1	...	2
11	Dhárwár ...	60	17	30	18	4	129	3	...	2	2	...	7
12	Belgaum ...	6	37	4	12	1	60	1	...	1	1	...	3
13	Bijápur ...	42	22	17	3	...	84	2	...	3	1	...	6
14	Sholápur ...	...	12	1	2	21	36	1	2	1	...	...	4
15	Sátára ...	...	5	1	2	1	9	...	...	...	...	...	...
16	Poona ...	...	1	7	1	6	15	...	3	1	1	1	6
17	Ahmednagar ...	...	...	6	...	...	6	3	...	5	2	...	10
18	Násik ...	61	3	5	9	3	81	...	...	...	...	...	...
19	West Khándesh ...	513	20	...	...	13	551	1	2	...	...	1	4
20	East Khándesh ...	43	18	83	1	3	148	...	3	6	2	...	11
21	Baroda Cantonment ...	...	3	...	...	...	3	...	3	...	...	...	3
	Total ... 1921-22 ...	1,148	447	258	55	91	1,999	14	41	42	10	3	110
	Total ... 1920-21 ...	1,195	466	389	75	504	2,629	5	20	204	14	4	256

J.

District of the Bombay Presidency proper detected by Government Establishment hemp-drugs and (3) offences relating to cocaine, and (b) number of cases during the year 1921-22.

Offences relating to cocaine.				Total (Abkári).	Cases in which convictions were obtained.	Cases detected (Opium).									Quantity of contraband opium seized.
Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.			Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
															S. T. Gr.
...	1	1	2	83	73	...	...	12	...	...	...	...	...	12	24 15 112½
1	...	...	1	59	57	...	2	14	...	11	...	...	...	27	26 53 164½ 0 5 168¾ Madat.
...	...	...	...	288	275	...	...	16	...	5	...	...	...	21	3 75 2¼
1	...	...	1	36	36	...	...	2	...	5	...	...	...	7	20 69 0
...	...	1	1	154	151	...	1	...	...	1	...	...	...	2	1 79 35
...	...	...	...	121	117	...	...	...	...	...	...	...	...	...	.....
...	275	5	280	394	391	...	3	81	...	23	...	1	...	108	555 40 135
...	...	...	..	17	17	...	...	1	...	...	...	...	...	1	0 0 81
...	...	...	...	42	39	...	...	1	...	...	...	...	...	1	1 65 45
...	...	...	...	24	17	...	...	...	...	...	...	...	...	...	.....
...	...	...	...	136	124	...	...	...	...	...	...	...	1	1	1 32 45
...	...	...	...	63	59	...	...	...	...	...	...	...	...	...	.....
...	...	...	...	90	88	...	...	2	...	...	...	...	...	2	0 3 0
...	...	...	...	40	30	...	...	...	...	...	...	1	1	2	0 1 45 0 0 22½ Madat.
...	...	...	...	9	9	...	...	...	...	...	...	...	4	4	.....
...	...	...	...	21	4	...	...	...	...	1	...	...	6	7	0 79 0
...	...	...	...	16	14	...	...	1	...	...	...	...	3	4	0 0 67½ Madat.
...	...	...	...	81	79	...	...	5	...	...	...	...	2	7	0 43 90
...	...	...	...	555	540	1	...	1	1	...	...	...	...	3	0 5 45
...	...	...	...	159	151	...	...	16	...	...	...	1	2	19	6 21 147
1	...	...	1	7	6	...	...	...	...	5	...	...	...	5	20 30 0
3	276	7	286	2,395	2,277	1	6	152	1	51	...	3	19	233	604 55 47¾ 0 6 78½ Madat.
5	278	...	283	3,168	3,046	2	1	285	6	48	5	3	26	376	2,175 64 39½ 0 1 45 Chandul.
Native States.															
1. Cutch						...	...	...	...	1	...	...	...	1	116 5 36
2. Káthiáwár						...	...	1	...	...	...	...	...	1	18 10 0
3. Cambay						...	...	...	...	...	...	...	...	...	.....
4. Pálanpur						...	...	23	...	11	...	...	...	34	43 16 140
5. Mahi Kántha						...	...	...	...	3	...	...	...	3	0 55 45
6. Rewa Kántha						...	...	11	...	...	...	...	...	11	6 2 159
7. Statesunder Poona Agency ...						...	...	...	...	...	...	...	...	...	.....
8. Do. Surat Agency ...						...	...	...	...	...	...	...	...	...	.....
9. Do. Sholápur Agency ...						...	...	...	...	...	...	...	...	...	.....
10. Do. Dharwar Agency ...						...	...	...	...	...	...	...	...	...	.....
Total of Native States for the year 1921-22						...	...	35	...	15	...	...	...	50	184 10 20
Do. for the year 1920-21						...	...	24	...	...	...	...	...	24	24 20 105½
Grand Total of British Districts and Native States for the year 1921-22						1	6	187	1	66	...	3	19	283	878 65 67½ 0 6 78½ Madat.
Do. for the year 1920-21						2	1	309	6	48	5	3	26	400	2,200 4 144½ 0 1 45 Chandul.

C. M. BAKER,
Commissioner of Customs, Salt and Excise.

APPENDIX K.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular during the year 1921-22.

District.	Cases in which convictions have been recorded for drunkenness occurring.		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.	Remarks.
	On licensed premises.	Elsewhere.			
1	2	3	4	5	6
Ahmedabad ...	.....	94	.....	1	
Kaira ...	.....	12	.....	8	
Panch Mahâls ...	3	.....	.....	1	
Broach ...	.....	27	.....	.....	
Surat ...	.....	2	.....	.....	
Thána ...	.....	137	.....	.....	
Bombay ...	.....	3,230	.....	.....	
Kolába ...	.....	53	.....		
Ratnágiri ...	.....	9	.....	.....	
Kánara ...	10	.....	.....	.....	
Dhárwár ...	.....	47	.....	.....	
Belgaum ...	.....	83	.....	.....	
Bijápur ...	.....	35	.....	.....	
Sholápur ...	.....	38	.....	.....	
Sátára ...	.....	60	.....	.....	
Poona ...	1	418	.....	.....	
Ahmednagar ...	.....	51	.....	.....	
Násik ...	.....	150	.....	.....	
West Khándesh ...	.....	9	.....	.....	
East Khándesh ...	.....	16	.....	.....	
Total { 1921-22 ...	14	4,471	.....	10	
Total { 1920-21 ...	12	6,540	.....	1	

C. M. BAKER,
Commissioner of Customs, Salt and Excise.

APPENDIX L.

APPENDIX

PROVINCIAL

Statistics of wholesale vend of foreign spirits and fermented liquors

1	2	3	4	5	6	7	8	9	10
Name of District.	LICENSES FOR WHOLESALE VEND OF IMPORTED SPIRITS AND IMPORTED FERMENTED LIQUORS AND MALT LIQUORS MANUFACTURED IN INDIA, FORM NO. V (FEE RANGING FROM Rs. 100 TO Rs. 300 PER ANNUM).								
	Number of licenses.	Spirits and Fermented Liquors sold thereunder.							
		To other licensed vendors.				To the public.			
		Imported.			Beer made in India.	Imported.			Beer made in India.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.	
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Town and Island of Bombay.	71	24,409	183,446	1,075,973	34,747	2,202	1,680	370	...
Ahmedabad ...	...	...	...	...	...	...	...	...	...
Total {1921-22 ...	71	24,409	183,446	1,075,973	34,747	2,202	1,680	370	...
{1920-21 ...	98	25,717	223,116	815,073	4,366	2,942	978	730	...

L.

STATEMENT A.

in the Bombay Presidency proper during the year 1921-22.

11	12	13	14	15	16	17	18	19
LICENSES FOR WHOLESALE VEND OF SPIRITS MANUFACTURED IN THE PRESIDENCY PROPER TO THE TRADE (FEE PER ANNUM).			LICENSES FOR WHOLESALE VEND OF FERMENTED LIQUORS, WHETHER MANUFACTURED AT A LICENSED BREWERY OR IMPORTED BY LAND OR SEA (FEE Rs. 15 PER ANNUM).					
Number of licenses.	*Quantity of Spirit sold thereunder.		Number of licenses.	Quantity of fermented liquor sold thereunder.				REMARKS.
				To other licensed vendors.		To the public.		
	To other licensed vendors.	To the public.		Beer.	Wines.	Beer.	Wines.	
	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	32,269	487	...	.....	...	.....	...	
1	1,065	...	..	.....	...	.....	...	
1	33,334	487	...	.....	...	.....	...	
1	19,758	70	...	.....	...	.....	...	

* There are no separate licenses for the wholesale vend of locally made spirits. These are sold under licenses show in Column 2.

C. M. BAKER,
Commissioner of Customs, Salt and Excise.

APPENDIX

PROVINCIAL

Statistics of retail vend and consumption of foreign spirits and

1	2	3	4	5	6	7	8	9	10	11	12	13
	FOREIGN SPIRITS AND FERMENTED LIQUORS.											
	Sold under Shop Licenses.								Sold under Hotel and Dak Bungalow Licenses.			
	On Fixed Fees.				On fees determined by auction.					Sales thereunder.		
Name of District.	Number of Licenses.	Sales thereunder.			Number of Licenses.	Sales thereunder.			Number of Licenses.			
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1 Ahmedabad ...	10	494	8,612	2,313	...	...	...	...	7	24	1,403	10,066
2 Kaira ...	3	17	452	1	...	...	...	...	...	...	...	...
3 Panch Mahals ...	1	3	141	14	...	...	...	...	...	...	...	...
4 Broach ...	3	12	1,685	75	...	...	...	...	...	...	...	...
5 Surat ...	7	324	3,764	1,418	...	...	...	...	...	...	...	...
6 Thána ...	12	42	1,212	1,460	...	..	...	...	8	284	1,658	924
7 Bombay ...	66	77,197	310,435	601,596	26	644	6,511	7,172	67	8,028	38,921	147,049
8 Kolába ...	6	64	905	161	...	...	...	...	9	110	658	685
9 Ratnágiri ...	6	52	428	11	...	...	...	...	...	...	...	...
10 Kánara ...	6	106	482	198	...	...	...	...	...	...	...	...
11 Dhárwár ...	8	267	3,303	2,611	...	...	...	...	...	...	...	...
12 Belgaum ...	5	547	2,802	27,931	...	...	...	...	3	...	...	9,468
13 Bijápur ...	3	15	462	68	...	...	...	...	1	1	1	...
14 Sholápur ...	6	75	1,610	771	...	...	...	...	2	4	71	3,954
15 Sátára ...	7	81	766	272	...	...	...	...	5	63	101	3,945
16 Poona ...	22	2,845	23,963	18,228	...	...	...	...	28	395	1,166	111,447
17 Ahmednagar ...	6	332	2,408	2,155	...	...	...	...	4	...	...	38,731
18 Násik ...	6	724	4,114	7,976	...	...	...	...	8	115	509	59,353
19 West Khándesh	3	18	573	39	...	...	...	...	...	...	...	...
20 East Khándesh...	5	178	1,708	1,040	...	...	...	...	1	12	131	3,241
Total 1921-22.	191	83,393	369,825	668,338	26	644	6,511	7,172	143	9,036	44,619	388,863
Total 1920-21.	192	90,883	392,432	719,260	26	1,357	11,306	16,209	139	11,221	71,127	394,806

NOTE.—Columns 10—13 include particulars regarding "Ordinary
Columns 14—17 include particulars regarding "Dining
Besides the sales entered in the statement, 278,338 gallons

M.

STATEMENT B.

fermented liquors in the Bombay Presidency proper during the year 1921-22.

14	15	16	17	18	19	20	21	22	23	24	25	26
				Spirits made in India in Private Distillleries.							Spirits made in Outstills.	
Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.				
Number of Licenses.	Sales thereunder.			Number of Licenses.	Quantity sold.						Number of vendors connected with th outstill.	Quantity sold by them.
	Wines.	Spirits.	Beer.		Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.		
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
2	14	255	454	...	1,378	4,686	97	15,130	1,267	...	...	...
...	...	...	...	...	59	...	...	...	...	...	...	...
	1	21	56	...	...	...	...	...	...	...	...	...
1	6	170	257	...	43	...	...	...	...	...	...	...
1	3	140	152	...	166	...	...	...	...	...	...	...
2	20	890	1,074	...	1,478	...	...	...	...	...	...	...
3	222	1,078	5,116	...	19,575	...	179	...	...	...	...	...
2	4	108	188	...	34	...	...	..	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
1	1	17	...	...	1	...	...	...	...	...	...	...
2	2	83	...	...	...	...	...	...	...	...	...	...
2	5	81	155	...	...	...	...	...	...	...	...	...
1	1	34	103	...	...	...	...	...	...	...	...	...
2	17	176	696	...	2,032	...	...	...	...	...	...	...
2	3	159	473	...	504	...	...	...	...	...	...	...
3	42	687	2,123	...	2,319	...	...	...	...	...	...	...
1	1	38	290	...	...	...	...	...	...	..	...	...
2	16	257	1,185	...	...	...	...		...	...	...	...
1	...	1	2	...	42	...	...	...	...	...	...	...
1	4	71	537	...	1,213	...	...	...	...	...	...	...
30	362	4,266	12,861	...	28,844	4,686	276	15,130	1,267	...	...	...
32	482	4,498	14,057	...	81,779	...	4,573	22,403	3,246	...	..	...

Refreshment Room " and " Canteen Tenant " licenses.
Car " and " Steamer " licenses.
of denatured spirit were sold during the year under report.

C. M. BAKER,
Commissioner of Customs, Salt and Excise.

APPENDIX N.

Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U.P. spirit and the consumption in terms of prescribed sale strengths in each British District of the Presidency during the year 1921-22.

Serial No.	District.	Shops licensed for the exclusive sale of 60° U.P. liquor.		Consumption.			
				1920-21.		1921-22.	
				30° U.P.	60° U.P.	30° U.P.	60° U.P.
1	2	3		4	5	6	7
		1920-21.	1921-22.	Gallons.	Gallons.	Gallons.	Gallons.
1	Ahmedabad ...	2	...	74,292 (25° U.P.) 3,388*	72,556 (40° U.P.) 16,063 13,157*	77,953	66,221 (40° U.P.) 12,422
2	Kaira ...	49	49	25,034	(40° U.P.) 43,591	16,710	(40° U.P.) 31,101
3	Panch Mahals ...	32	32	8,575	1,27,285	5,018	62,092
4	Broach ...	10	10	48,020	61,825	28,438	64,439
5	Surat ...	63	51	1,22,856	4,40,974	97,624	2,74,557
6	Thana ...	20	22	53,984	7,23,592	45,450	7,20,579
7	Bombay ...	...	...	(25° U.P.) 10,98,978	29,849	10,28,782	37,820
8	Kolaba ...	24	24	75,722	1,74,534	55,630	1,59.065
9	Ratnagiri ...	14	16	78,486	1,18,495	65,750	1,17,044
10	Kanara { Below Ghat ...	4	4	30,964	(40° U.P.) 2,780	25,054	(40° U.P.) 2,224
	Kanara { Above Ghat ...	13	12	13,492	8,302	11,089	5,862
11	Dharwar ...	34	34	69,765	37,563	61,543	37,073
12	Belgaum ...	26	24	69,313	44,680	44,540	28,147
13	Bijapur ...	45	45	16,567	43,672	11,282	30,145
14	Sholapur ...	...	2	18,024	67,315	10,992	40,218
15	Satara ...	15	14	16,106	23,301	13,056	21,145
16	Poona ...	19	16	1,61,889	66,378	82,264	38,817
17	Ahmednagar ..	4	4	33,781	9,028	20,182	7,596
18	Nasik ...	75	65	33,634	1,27,883	25,875	1,03,231
19	West Khandesh ...	33	46	6,861	2,48,588 (a) 29,688	3,806	1,41,938 (a) 25,107
20	East Khandesh ...	66	61	8,508	2,36,955	7,540	1,61,166
	Total ...	548	531	(25° U.P.) 11,02,366 (30° U.P.) 9,65,873	(40° U.P.) 62,434 (60° U.P.) 27,05,620	17,38,578	21,42,262 (40° U.P.) 45,747

* Deesa Cantonment.
(a) In the Akrani tract of West Khandesh.

C. M. BAKER,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN I.—REVENUE.

IMPERIAL RETURN

Name of District.	Country spirits.						Country
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other similar systems.	Total receipts from country spirits.	Tari—Tree tax receipts.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad	7,15,123 *55,953*	...	3,19,745 *17,740*	10,34,868 *73,693*	.....	10,34,868 *73,693*	1,250
Kaira	1,48,181	...	1,05,540 *1,605*	2,53,721 *1,605*	.....	2,53,721 *1,605*	8
Panch Maháls	1,05,104 *55,149*	...	72,656 *13,096*	1,77,760 *68,245*	.....	1,77,760 *68,245*	649
Broach	3,89,250	...	79,728	4,68,978	.....	4,68,978	11,308
Surat	12,08,760 *78,992*	...	4,83,120 *17,725*	16,91,880 *96,717*	.....	16,91,880 *96,717*	6,72,438
Thána	26,78,938 *53,125*	...	5,30,964 *12,450*	32,09,902 *65,575*	.....	32,09,902 *65,575*	2,33,552 *417*
Bombay	83,02,524	...	6,84,873	89,87,397	.....	89,87,397	1,58,785
Kolába	7,67,525 *15,764*	...	2,38,454 *3,238*	10,05,979 *19,002*	.....	10,05,979 *19,002*	8,601 *2,042*
Ratnágiri	5,83,513	...	1,71,731	7,55,244	.....	7,55,244	1,46,672
Kánára	1,89,856	...	28,903	2,18,759	.....	2,18,759	30,238
Dhárwár	5,52,483 *88,669*	...	1,81,278 *40,205*	7,33,761 *1,28,814*	.....	7,33,761 *1,28,814*	70,031 *2,256*
Belgaum	4,18,082 *84,108*	...	1,27,277 *9,062*	5,45,359 *93,170*	.....	5,45,359 *93,170*	31,723 *9,780*
Bijápur	1,80,574 *6,372*	...	57,315 *3,084*	2,47,889 *9,456*	.....	2,47,889 *9,456*	46,549 *1,551*
Sholápur	2,19,123 *1,856*	...	57,275 *3,547*	2,76,798 *5,403*	.....	2,76,798 *5,403*	46,036 *2,350*
Sátára	1,60,986 *61,106*	...	63,321 *14,147*	2,24,807 *75,253*	.....	2,24,807 *75,253*	320 *182*
Poona	7,01,367 *29,005*	...	1,69,996 *16,579*	8,71,383 *45,584*	.....	8,71,383 *45,584*	25,593 *276*
Ahmednagar	1,63,291	...	40,478	2,03,769	.....	2,03,769	1,148
Násik	4,38,676	...	2,09,632	6,48,508	.....	6,48,508	2,092
West Khándesh	3,72,050	...	4,04,934	7,76,984	33,117	8,10,101	740
East Khándesh	5,24,776	...	3,52,914	8,77,690	.....	8,77,690	586
Total 1931-1932 ...	1,88,20,802 *5,30,039*	...	(a) 43,90,634 *1,52,478*	2,32,11,436 *6,82,517*	33,117	2,32,44,553 *6,82,517*	14,88,319 *18,853*
Total 1930-1921 ...	1,85,52,267 *5,49,414*	...	1,28,43,953 *2,44,219*	3,13,96,220 *7,93,633*	2,727	3,13,98,947 *7,93,633*	17,86,582 *27,753*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Native States

	Rs.
(a) Vend fees	42,35,482
License fees ...	1,55,152
Total ...	43,90,634

I.—REVENUE.

Fermented Liquors.			Malt Liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			
Other receipts from tari (license fees, etc.).	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beer manufactured in India.	License fees for sale of beer manufactured in India, or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	Total of columns 7, 11, 14 and 17
9	10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
565	.....	1,815	.....	.....	.....	16,215	17,657 *112*	33,872 *112*	10,70,555 *73,805*
.....	.....	8	.....	.....	.....	.....	807	807	2,54,536 *1,605*
7	.....	656	.....	.....	.....	.....	338	338	1,78,754 *68,245*
8,846	.....	20,154	.....	.....	.....	.....	1,800	1,800	4,90,932
2,02,808	.....	8,75,246	.....	.....	.....	.....	7,412	7,412	25,74,538 *96,717*
72,200	.....	3,05,752 *417*	.....	.....	.....	.....	6,296	6,296	35,21,950 *65,992*
2,50,667	.....	4,09,452	.....	.....	.....	5,50,177	2,24,603	7,74,780	1,01,71,629
3,123 *610*	.....	11,724 *2,652*	.....	.....	.....	.....	39	39	10,17,742 *21,654*
65,846	.....	2,12,518	.....	.....	.....	.....	326	326	9,68,088
28,301	.....	53,539	.....	.....	.....	.....	251	251	2,77,549
2,28,043 *7,256*	.....	2,98,074 *9,512*	.....	.....	.....	.....	2,428	2,428	10,34,263 *1,38,326*
1,44,673 *27,238*	.....	1,76,396 *37,918*	26	.....	26	.....	720	720	7,22,501 *1,30,188*
92,039 *1,851*	.....	1,38,588 *3,402*	.....	.....	.....	.....	1,468	1,468	3,87,945 *12,858*
55,022 *6,278*	.....	1,01,058 *8,628*	.....	.....	.....	.....	705	705	3,78,561 *14,031*
607 *295*	.....	927 *477*	.....	.....	.....	.....	495 29	495 29	2,26,229 *75,759*
62,951 *96*	.....	88,544 *371*	.....	.....	.....	.....	1,468	1,468	9,61,395 *45,955*
767	.....	1,915	.....	.....	.....	.....	*64*	64	2,05,748
1,816	.....	3,908	.....	.....	.....	.....	67	67	6,52,483
1,448	.....	2,188	.....	.....	.....	.....	1,044	1,044	8,13,333
100	.....	686	.....	.....	.....	.....	4,110	4,110	8,82,486
(b) 12,19,829 *43,624*	.....	27,08,148 *62,477*	26	.....	26	5,66,392	2,72,098 *141*	8,38,490 *141*	2,67,91,217 *7,45,135*
17,84,038 *69,218*	.....	35,70,620 *96,971*	.....	.....	.....	4,35,149	4,11,076	8,46,225	3,58,15,792 *8,90,604*

shown in italics below the figures relating to British districts, and is not included in those figures.

		Rs.
(b) Vend fees	... ...	3,06,438
License fees	... ...	9,13,391
Total	...	12,19,829

Name of District.	Receipts from commercial spirits including medicated wines.	Opium.					
		Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.	Duty on ganja.	Duty on charas.
	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad	.....	1,64,148	54,813	.....	2,18,961	4,0290 *3,757*	31,010 *1,280*
Kaira	.....	1,19,684 *4,083*	20,669 *304*	.....	1,40,353 *4,387*	5,418	.....
Panch Mahâls	.....	...	15,088 *1,041*	.....	15,088 *1,041*	1,653	.....
Broach	5	56,095	10,411	.....	66,506	8,957	.....
Surat	125	31,929 *496*	7,013	.....	38,935 *496*	16,922 *6,510*	.....
Thâna	.....	18,170	5,318	.....	23,488	3,998	.....
Bombay	2,155	3,31,073 *22,103*	74,250	.....	4,05,323 *22,103*	1,76,680 *55,090*	3,05,940 *22,460*
Kolâba	.....	8,370	2,303	.....	10,673	3,920 *15*	.....
Ratnâgiri	.....	2,360 *261*	693	.....	2,993 *251*	5,911	.....
Kânara	.....	2,375	453	.....	2,828	3,420	.....
Dhârwâr	.....	9,011 *560*	3,627	.....	12,638 *560*	25,460 *2,223*	.....
Belgaum	.....	9,331 *829*	1,258	.....	10,589 *829*	12,317	.....
Bijâpur	.....	4,252 *340*	1,490	.....	5,742 *340*	7,480 *857*	.....
Sholâpur	.....	1,18,455 *6,030*	53,536	.....	1,71,991 *6,030*	41,843 *2,665*	.....
Sâtâra	.....	39,242 *4,400*	27,964	.....	67,206 *4,400*	33,088 *5,652*	.....
Poona	466	1,22,764 *4,064*	64,827	.....	1,87,591 *4,064*	2,47,520	.....
Ahmednagar	.....	73,101	70,032	.....	1,43,133	43,372	.....
Nâsik	.....	40,471 *260*	38,710	.....	79,181 *260*	25,261	.....
West Khândesh	.....	15,634	27,622	.....	43,256	6,745	.....
East Khândesh	.....	82,081	77,856	.....	1,59,937	28,797	.....
Total ... 1921-1922 ...	2,751	(c) 12,48,479 *43,406*	5,57,953 *1,346*	.....	(c) 18,06,432 *44,751*	7,44,972 *60,912*	3,36,950 *23,740*
Total ... 1920-1921 ...	81,594	12,95,747 *1,00,405*	11,95,604 *1,796*	.....	24,91,351 *1,02,201*	8,19,432 *1,32,260*	2,99,969 *7,100*

(c) Exclusive of Rs. 7,5469 in respect of the qualities of opium

I.—REVENUE—*concluded.*

Hemp drugs.				License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand Total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
Duty on bhang.	Total duty on hemp drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp drugs.						
26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,634 *387*	74,934 *10,424*	34,055	1,08,989 *10,424*	.....	552 *246*	696	13,99,753 *84,475*		
335	5,753	4,925	10,678	.....	239	597	4,06,403 *5,992*		
27	1,680	700 *683*	2,380 *683*	.....	116 *75*	682 *504*	1,97,020 *70,548*		
165	9,122	3,437	12,559	.....	53	622	5,70,677		
1,805 *628*	18,727 *7,138*	11,705 *84*	30,432 *7,222*	.....	558	3,502 *1,692*	26,48,090 *1,06,127*		
.....	3,998	3,680 *475*	7,678 *475*	.....	546	7,877	35,61,539 *66,467*		
13,600 *2,015*	4,96,290 *79,565*	1,06,822	6,03,042 *79,565*	.....	1,218	14,371	1,11,97,638 *1,01,668*		
35	3,055 *15*	3,664	7,619 *15*	.....	341 *25*	3,149 *40*	10,39,524 *21,734*		
5	5,916	4,400	10,316	.....	177	4,144	9,85,718 *251*		
.....	8,420	6,500	14,920	.....	449	1,073	2,96,819		
.....	25,460 *2,223*	60,490 *11,981*	85,950 *14,204*	.....	336	3,122 *35*	11,36,309 *1,53,125*		
.....	12,317	22,675 *10,201*	34,992 *10,201*	.....	691	4,301	7,73,074 *1,41,218*		
.....	7,480 *857*	17,166 *547*	24,646 *1,404*	.....	170	2,160	4,20,663 *14,602*		
45	41,888 *2,665*	44,766 *2,543*	86,654 *5,208*	.....	17	587 *32*	6,37,810 *25,301*		
.....	33,088 *5,652*	16,751 *13,314*	49,839 *18,966*	.....	55 *12*	326 *88*	3,43,675 *99,225*		
2,575	2,50,095	32,221 *3,451*	2,82,316 *3,451*	.....	80 *3*	225	14,32,073 *53,473*		
535	43,907	23,208	67,115	.....	116	961	4,17,076		
378	25,659	26,860	52,519	.....	116	1,157	7,35,456 *250*		
125	6,870	9,063	15,933	.....	147	300	8,72,969		
853	29,650	22,505	52,155	.....	54	991	10,95,693		
24,117 *3,030*	11,05,139 *1,08,539*	4,55,593 *43,279*	15,60,732 *1,51,818*	.....	6,034 *361*	50,743 *2,391*	(c) 3,02,17,909 *9,44,466*	18,73,706 *7,91,298*	(c) 2,83,44,203 *1,53,158*
25,595 *3,121*	11,44,996 *1,42,581*	8,29,573 *61,239*	19,74,569 *1,93,820*	.....	12,128 *236*	80,553 *1,350*	4,04,55,987 *11,88,211*	14,79,107 *6,73,715*	3,89,76,880 *6,14,496*

(a) mentioned in column 24 of Imperial Return IV.

C. M. BAKER,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN II—EXPENDITURE.

			Rs.
Charges on account of the monial establishment.	1. Salaries and establishment		3,85,868
	2. Allowances		1,25,386
	3. Rewards	Supplies and services.	19,631
	4. Construction and repairs of buildings	Supplies and services.	3,455
	5. Other charges	Supplies and services.	5,217
	6. Contingencies and special charges		24,364
		Total	5,63,921
	Add.—Four-ninth share on account of charges for the "Combined Salt and Excise" Establishment		11,54,273
		Total	17,18,194
	7. Refunds during 1921-22		1,55,512
			7,91,298
Total charges		1921-22	18,73,706
			7,91,298
		1920-21	14,79,107
			6,73,715

Note—Figures in italics are for Native States.

C. M. BAKER,

Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN III.

SHOPS AND LICENSES.

Name of District.	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country liquors. Number of shops licensed for retail sale of								
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits, imported or manufactured in India and excised at tariff rates.	Commercial spirits, *i.e.*, rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).	Malt liquors only.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Ahmedabad ...	...	...	1	...	...	...	1	...	...	2	43	...	...	...	2	...	...	...	...
Kaira ...	...	...	...	...	...	...	...	...	...	...	73	...	...	...	...	...	...	...	...
Panch Mahals ...	...	1	...	...	...	...	...	...	...	...	53	...	...	...	...	...	...	...	...
Broach ...	...	...	...	...	...	...	...	...	...	...	37	...	...	...	7	...	...	...	...
Surat ...	...	1	...	...	...	...	...	...	...	2	152	...	...	...	171	...	...	...	...
Thana ...	...	...	...	...	...	...	...	...	...	...	201	...	...	...	175	...	...	...	...
Bombay ...	...	...	...	...	...	...	75	...	...	5	237	...	...	...	127	...	...	...	...
Kolaba ...	...	...	...	...	...	...	...	...	...	...	92	...	...	...	15	...	...	...	...
Ratnagiri ...	...	...	...	...	...	...	...	...	...	...	130	...	...	...	84	...	...	...	...
Kanara ...	...	...	...	...	...	...	...	...	...	...	69	...	...	...	75	...	...	...	...
Dharwar ...	...	...	...	...	...	...	...	...	...	3	109	...	...	...	104	...	...	...	...
Belgaum ...	...	1	...	...	...	...	...	...	...	1	78	...	...	...	81	...	...	...	...
Bijapur ...	...	...	...	...	...	...	...	...	...	...	57	...	...	...	109	...	...	...	...
Sholapur ...	...	...	...	...	...	...	...	...	...	...	27	...	...	...	12	...	...	...	...
Satara ...	...	...	...	...	...	...	...	...	...	3	39	...	...	...	6	...	...	...	...
Poona ...	...	1	...	...	...	...	...	...	...	2	42	...	...	...	27	...	...	...	...
Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	18	...	...	...	5	...	...	...	...
Nasik ...	...	...	...	...	...	...	...	...	...	...	81	...	...	...	17	...	...	...	...
West Khandesh ...	...	1	...	1	...	...	...	...	...	...	83	...	5	...	5	...	...	...	...
East Khandesh ...	...	...	...	...	...	...	...	...	...	...	105	...	...	...	2	...	...	...	...
Total ...	...	*5	1	1	...	...	76	...	...	18	1,726	...	5	...	1,024	...	...	...	...
Total of previous year ...	...	5	1	1	...	...	99	...	...	18	1,856	...	5	...	1,072	...	...	...	...

Name of District.	Foreign liquors. Retail licenses—number for sale of								Number of shops licensed for retail sale of				Retail licenses—number for sale of			
	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, bearding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines. (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggists' permits.)
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
											(a)					
Ahmedabad ...	...	10	6	2	...	1	10	23	96	27	...	...	...	55	...	37
Kaira ...	...	3	.....	...	...	...	...	4	69	16	...	...	10	...	...	7
Panch Mahals ...	...	1	.....	1	...	...	...	3	36	5	...	...	2	...	...	3
Broach ...	...	3	.....	1	...	...	...	3	35	12	...	...	32	3	...	17
Surat ...	...	7	.....	1	6	...	5	18	23	15	...	...	30	29	...	23
Thana ...	...	12	3	2	12	...	...	9	17	19	...	...	35	...	...	20
Bombay ...	36	56	57	3	113	10	156	196	12	36	...	...	649	...	...	311
Kolaba ...	...	6	9	2	2	...	1	10	17	17	...	...	10	...	...	6
Ratnagiri ...	...	6	.....	...	...	...	...	4	8	15	...	...	10	...	...	2
Kanara ...	...	6	.....	1	...	...	...	...	11	15	...	...	...	...	...	1
Dharwar ...	...	8	.....	2	...	...	...	10	14	48	...	...	...	...	...	9
Belgaum ...	...	5	.....	2	5	3	1	12	15	35	...	...	13	...	...	13
Bijapur ...	...	3	.....	2	...	...	...	5	10	21	...	...	5	...	...	5
Sholapur ...	...	6	.....	4	...	...	...	5	47	29	...	...	14	...	...	16
Satara ...	...	7	4	2	...	1	1	20	43	35	...	...	15	...	...	25
Poona ...	...	22	16	3	139	12	6	38	48	38	...	...	64	...	...	46
Ahmednagar ...	...	6	1	1	3	3	...	6	65	43	...	...	7	...	...	2
Nasik ...	...	6	5	3	39	2	...	12	41	37	...	...	6	...	...	6
West Khandesh ...	...	3	.....	1	...	...	...	6	33	22	...	...	8	...	...	2
East Khandesh ...	...	5	1	1	...	...	...	7	81	54	...	...	8	...	...	5
Total ...	36	181	107	34	319	32	180	391	721	539	...	...	918	87	...	561
Total of previous year ...	37	181	107	34	267	61	170	399	732	552	...	...	986	...	...	538

* Exclusive of two distilleries in Native States—one at Dabhoda and the other at Wadia.

(a) These are combined licenses for retail sale of ganja, bhang and charas, the sale of charas being restricted to Ahmedabad district and Bombay City only.

C. M. BAKER,
Commissioner of Customs, Salt and Excise.

Name of District.	Country spirits. Issues in Imperial gallons. At strength of 30° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the totals of cols. 2, 3 and 4.	Country spirits. Rates of duty.		Foreign liquors other than Imported liquors. Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
1	2	3	4	5	6		7	8	9
					Rs. a. p.	Rs. a. p.	Gallons.	Gallons.	Gallons.
1 Ahmedabad ...	75,537 8,878	13,422 11,576	52,794 3,674	81,447 14,631	(30° U. P.) 6 12 0 (*a*) 2 12 0 (*a-1*) 4 8 0 (*a-3*) 2 12 0 (*a-4*) 2 12 0 (*a-5*) 3 3 0 (*a-6*)	(60° U. P.) 3 6 0 (*a*) 1 6 0 (*a-a*) 2 4 0 (*a-2*) (40° U. P.) (60° U. P.) 2 4 0 (*a-3*) 3 13 0 (*a-3*) (40° U. P.) 1 6 0 (*a-4*) (60° U. P.) 1 6 0 (*a-5*) (40° U. P.) 2 4 0 (*a-5*) (60° U. P.) 1 8 0 (*a-6*) (40° U. P.) 2 8 0 (*a-6*)	10,270	532	12,833
2 Kaira ...	17,358 680	32,480 1,580	.....	31,639 1,424	3 0 0 (*b*)	2 8 0 (*b*) (40° U. P.)	452	17	1
3 Panch Mahals ...	5,090 6,206	 1,650	61,665 27,509	28,229 16,338	2 12 0 (*c*) 2 12 0 (*c-1*)	1 6 0 (*c*) 2 4 0 (*c*) (40° U. P.) 1 6 0 (*c-1*)	162	4	70
4 Broach ...	27,822	1,074	65,675	46,389	6 12 0 (*d*) 5 10 0 (*d-1*)	3 6 0 (*d*) 2 13 0 (*d-1*)	1,855	18	332
5 Surat ...	98,398 *1,865 8,260	975 150	277,700 6,250	180,544 9,783	6 12 0 (*e*) 5 10 0 (*e-1*) 4 8 0 (*e-2*) 3 12 0 (*e-3*) 2 4 0 (*e-4*)	3 6 0 (*e*) 2 13 0 (*e-1*) 2 4 0 (*e-2*) 1 14 0 (*e-3*) 1 2 0 (*e-4*)	3,904	327	1,570
6 Thána ...	45,450 564	.....	720,011 19,667	319,819 8,252	6 12 0 (*f*) 5 4 0 (*f-1*) 5 10 0 (*f-2*)	3 6 0 (*f*) 2 10 0 (*f-1*) 2 13 0 (*f-2*)	3,760	346	3,458
7 Bombay ...	1,014,667	16,125	38,034	735,155	7 14 0	3 15 0	356,945	86,091	756,190
8 Kolaba ...	51,661 1,730	1,325	155,283 2,090	99,071 2,047	5 10 0	2 13 0	1,671	178	1,034
9 Ratnagiri ...	63,102	5,145	121,394	95,816	4 8 0	2 4 0	428	52	11
10 Kanara. Below-ghat	25,620	2,255	.....	19,269	3 6 0	2 12 0	499	107	100
10 Kanara. Above-ghat	11,210	.....	5,910	10,211	6 12 0	(40° U. P.) 3 6 0			
11 Dharwar ...	61,543 13,162	.....	37,073 251	57,909 9,313	6 12 0	3 6 0	3,386	269	2,611
12 Belgaum ...	44,245 10,390	1,110 235	29,215 5,790	43,323 9,730	6 12 0	3 6 0	2,883	552	37,554
13 Bijapur ...	11,291 276	.....	29,998 1,375	19,903 743	6 12 0	3 6 0	497	17	171
14 Sholapur ...	10,992 231	.....	40,218 2,681	22,780 1,234	6 12 0	3 6 0	1 857	96	1,256
15 Satara ...	12,959 3,741	205 95	21,020 135	17,602 6,230	6 12 0	3 6 0	1,026	147	569
16 Poona ...	82,379 3,170	.....	40,940 1,680	74,041 2,891	6 12 0	3 6 0	25,816	3,282	78,467
17 Ahmednagar ...	19,590	650	7,690	17,179	6 12 0	3 6 0	2,446	333	41,176
18 Nasik ...	2,532	865	104,070	43,919	6 12 0 (*g*) 3 3 0 (*g-1*) 5 10 0 (*g-2*)	3 6 0 (*g*) 1 8 0 (*g-1*) 2 13 0 (*g-2*)	4,580	855	68,514
19 West Khandesh ...	3,767	.....	142,589 †25,361	69,817	5 10 0 (*h*) 3 3 0 (*h-1*)	2 13 0 (*h*) 1 8 0 (*h-1*)	574	18	41
20 East Khandesh ...	7,755	.....	165,711	71,712	6 12 0 (*i*) 5 10 0 (*i-1*)	3 6 0 (*i*) 2 13 0 (*i-1*)	1,910	194	4,818
Total... 1921-1922 ...	1,692,968 *1,865 62,288	74,631 15,286	2,142,351 71,132	2,085,774 82,626	.....	.....	‡425,221	93,435	1,010,776
Total... 1920-1921 ...	973,618 1,064,236 17,752 61,535	65,763 16,509	2,682,724 116,995	2,592,174 113,091	.....	.....	479,363	103,943	1,090,306

* 25° U. P. † Issues to Akrani out-still area. ‡ These are Imperial gallons only not London proof.

1. Issues of excisable articles of all kinds to Native States are shown in black type

Commercial spirits.		Commercial spirits.				
Liquors manufactured in India paying duty at tariff rates.		Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated Wines in Imperial gallons.	Issues in seers of excise Opium.	Retail sales in seers of other Opium.
Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.					
10	11	12	13	14	15	16
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Seers.	Seers.
1,378	.....	97	7,926	.....	4,104	.....
59	.....	.....	199	.....	2,915	.....
.....	.....	.....	89	.....	2,185	.....
48	.....	.....	228	.....	1,403	.....
					1,200	
366	.....	.....	1,918	.....	798	.....
					60	
1,478	.....	.....	402	.....	454	.....
					17	
10,676	4,743	11,163	259,862	.....	8,115	.....
					3,300	
34	.....	.....	185	8	205	.....
.....	.....	.....	46	.....	57	.....
1	98	.....	67	.....	59	.....
.....	.....	.....	540	.....	227	.....
					56	
.....	.....	.....	1,508	.....	233	.....
					113	
.....	.....	.....	119	.....	103	.....
					49	
2,032	4,165	.....	82	.....	2,961	.....
					819	
504	4,121	.....	413	.....	1,010	.....
					457	
2,319	53,331	.....	4,357	.....	3,026	.....
					440	
.....	.....	.....	419	.....	1,828	.....
.....	.....	.....	548	.....	1,012	.....
					8	
42	.....	.....	99	.....	391	.....
1,213	.....	.....	153	.....	2,007	.....
128,844	66,468	11,260	278,338	8	(f) 30,908 (f-1) 8,734	.....
81,779	54,039	21,454	227,514	7	42,648 10,199	.....

Opium and other drugs.

Wholesale price of Opium to retail vendors.	Average retail price of Opium.	Retail sales of Morphia.	Retail sales in seers of Charas.	Retail sales in seers of Ganja.	Retail sales in seers of Bhang and its preparation.
17	18	19	20	21	22
Rs.	Rs.	Lbs. oz. grs.	Seers.	Seers.	Seers.
60	.....	.....	826	1,454	698
60	.....	.....	.....	756	289
60	.....	.....	.....	220	180
60	.....	.....	.....	617	132
60	.....	.....	.....	871	435
60	.....	.....	.....	719 22	211 2
60	.....	38 3 124	7,762	9,667	5,294
60	.....	.....	.....	589 24	75 3
60	.....	.....	.....	543	11
60	.....	.....	.....	860	.....
60	.....	.....	.....	3,667 1,489	6
60	.....	.....	.....	1,644 973	13 2
60	.....	.....	.....	757 314	3
60	.....	.....	.....	2,384 201	94 1
60	.....	.....	.....	4,545	42
60	.....	.....	.....	4,108 327	832 8
60	.....	.....	.....	1,450	140
60	.....	.....	.....	1,856	285
60	.....	.....	.....	433	86
60	.....	.....	.....	1,733	366
.....	.....	38 3 124	8,588	(k) 38,672 (l) 3,350	9,101 16
.....	.....	39 11 132	7,499	41,273 3,626	8,467 27

Retail sales of Cocaine in lb. oz. and grs.	REMARKS.
23	24
Lbs. oz. grs.	
	(a) Ahmedabad City, Cantonment and 5 miles round.
	(a-1) Parántij Táluka, including Modása Mahál (except Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kántha Agency.
	(a-a) Parántij Táluka, including Modása Mahál except nine shops in the Parántij Táluka (except Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kántha Agency.
	(a-2) Nine shops in Parantij Táluka.
1 3 167	(a-3) Rest of the district.
	(a-4) Deesa Cantonment.
	(a-5) All the States and Talukas under the Mahi Kántha Political Agency except Katosan Táluka, Idár, Dánta and Pol and those mentioned under (a-1), (a-a) and (b).
	(a-6) Katosan Táluka.
	(b) The whole of the Kaira District, Umetha State in Rewa Kántha, Ghodasar Táluka including Haldarwas village and ⅛ o Bávisi village of Barmuwada in the Mahi Kántha Agency, Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District, the Bávisi village of Mahisa in the Mahi Kántha Agency and Khadal Táluka.
	(c) Whole of the district and Bhadarwa, Dodka and Pandu Mewás States.
	(c-1) Sankheda Mewás in the Rewa Kántha Agency.
0 1 15	(d) Broach City and 5 miles round.
	(d-1) Rest of the district.
	(e) Surat City and 5 miles round and Bulsar town.
0 0 260	(e-1) Chorási and Olpád Tálukas and western part of Bulsár (except Bulsár town) and the towns of Párdi and Umarsadi.
	(e-2) Jalálpur and Párdi Tálukas (except the towns of Párdi and Umarsadi).
	(e-3) Bárdoli, Mándvi and Chikhli Tálukas and eastern part of Bulsár.
0 0 101	(e-4) The Dángs.
	(f) Sálsette and Bassein Tálukas.
	(f-1) Umbergaon Petha.
0 1 27	(f-2) Rest of the district.
	(g) Násik City.
	(g-1) Peint Táluka.
	(g-2) Rest of the district.
0 0 114	(h) Whole of the district except Navapur Petha.
	(h-1) Navápur Petha.
25 6 182	(i) Rhusával Town.
0 0 26	(i-1) Rest of the district.
	(j) Exclusive of issues to—
0 0 192	Seers. Aden 115
0 0 4	(j-1) Exclusive of issues to—
0 0 190	Seers. Baroda Cantonment ... ... 36 Rajkot 10,013
0 1 3	Palanpur ... ... 2,545 Sadra 1,386
	(k) Exclusive of 388 seers of majum 5 seers in Sholápur and 35 seers in Poona, 346 seers in Nasik and 2 seers in Dharwar.
	(l) Exclusive of 391 seers of majum.
0 0 109	
0 5 338	
0 5 383	
0 0 20	
0 0 404	
0 0 71	
0 0 389	
27 12 360	
29 9 130	

below the figures relating to British Districts and not included in those figures.

C. M. BAKER,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.					
	Duty paid.					
	From Nellikupam.	From Cawnpore.	From Shahajanpur.	From Secunderabad.	Total.	From Hoshiarpur.
1	2	3	4	5	6	7
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Mds.
Rum ...	.....	.....	9,194	.....	9,194	...
Rectified spirit ...	.....	192	.....	.....	192	...
Ginger Beer ...	.....	.....	.....	2,143	2,143	...
Bhang ...	.....	.....	.....	.....	.....	206
Ganja ...	.....	.....	.....	.....	.....	...
Charas ...	.....	.....	.....	.....	.....	174

Description of excisable articles.	In bond.				Exports.			
					Duty paid.		In bond.	
	From Amritsar.	From Rawalpindi	From Khandwa.	Total.	To	Total.	To	Total.
1	8	9	10	11	12	13	14	15
	Mds.	Mds.	Mds.	Mds.				
Rum ...	...	...	...	...	...	...	...	...
Rectified spirit ...	...	...	...	...	...	...	...	...
Ginger Beer ...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	206	...	...	...	...
Ganja ...	...	...	10	10	...	...	...	...
Charas ...	1	7	...	182	...	...	...	...

C. M. BAKER,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN V.

Name of District.	Area in square miles.			Population (in thousands).			Number of square miles per shop.						Number of shops per 100,000 of population.				
		Distillery system.			Distillery system.		Country spirit			Opium.		Hemp drugs.	Country spirit.			Opium.	
	Out-still system.	3		Out-still system.	5		Out-still area.	Distillery area. 7		8		9	Out-still area.	Distillery area. 11		12	
1	2	Urban.	Rural.	4	Urban.	Rural.	6	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	10	Urban.	Rural.	Urban.	Rural.
1. Ahmedabad ...	...	16	3,800	...	351	540	...	·8	158	0·8	50	·9	422	...	5	4	5·6	14
2. Kaira ...	...	62	1,533	...	112	599	...	5·0	25	7·0	25·5	7·0	219	...	11	10	8	10
3. Panch Mahals ...	...	9	1,597	...	40	335	...	2·2	32·5	4·5	47	4·5	532	...	10	15	5	10
4. Broach ...	...	5	1,462	...	62	245	...	0·4	56	0·5	56	1·0	209	...	18	11	14	11
5. Surat ...	...	5·5	1,647·5	...	144	530	...	0·4	12	0·6	118	0·9	183	...	10	26	6	2·6
6. Thana ...	...	24·7	3,551·3	...	117	795	...	1·4	19·4	4·1	322·8	4·1	273·2	...	15	23	5	1
7. Bombay ...	...	22	...	...	1,176	...	...	0·09	...	1·8	...	0·6	...	...	20	...	1	...
8. Kolaba ...	...	10	2,150	...	42	521	...	0·8	27·2	1·4	215	1·4	215	...	31	15	16·6	2
9. Ratnagiri ...	...	18	3,980	...	48	1,106	...	2·0	32·6	4·5	995	4·5	361·8	...	16·6	11	8	0·4
10. Kanara ...	...	34	3,915	...	54	348	...	2·8	68·7	5·0	978	5·0	489	...	23	16	13	1
11. Dharwar ...	...	9·5	4,594·5	...	155	882	...	1·0	45·9	2·4	450·5	1·9	166·8	...	6	11	3	1
12. Belgaum ...	...	16·7	4,632	...	73	880	...	2·1	66·2	2·8	514·7	2·1	171·6	...	11	8	8	1
13. Bijapur ...	...	5	5,702	...	78	719	...	0·6	118·8	1·2	950·3	1·2	335·4	...	11·5	7	5	1
14. Sholapur ...	...	58	4,498	...	169	573	...	5·3	281	7·2	115·3	8·0	204·5	...	6·5	3	5	7
15. Satara ...	...	17	4,891	...	92	934	...	1·3	188	1·5	152·9	1·5	203·8	...	14	3	12	3
16. Poona ...	...	30	5,336	...	238	771	...	1·3	280·8	1·3	222·3	1·4	383·5	...	9·6	2·5	10	3
17. Ahmednagar ...	...	8	6,620	...	58	673	...	1·3	552	1·3	112·2	1·3	188	...	10	2·0	10	9
18. Nasik ...	...	21	5,858	...	119	714	...	1·7	84·9	2·3	183·1	2·3	209·2	...	10	9·6	7·6	4
19. West Khandesh ...	304	7	5,187	13	74	555	61	0·8	70	1·0	199·5	1·0	346	38	12	13	9	5
20. East Khandesh ...	...	19	4,532	...	168	907	...	1·5	49	1·7	64·7	1·7	105·4	...	8	10	7	8
Total ...	304	397·4	75,486·3	13	3,370	12,627	61	·9	59·7	2·3	138	2·1	216	38	13·7	19	5	4·3
Total of previous year...	304	397·4	75,486·3	13	3,414	12,577	61	·8	54·5	2·2	136	2	214·4	38	14	11	5	4·4

Name of District.	Number of shops per 1,00,000 of population.		Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation—per proof gallon or seer in Rupees (to two places of decimals).									Average Total Excise revenue per head of population (*vide* column 33 of Imperial Return 1).
	Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Country spirit (distillery areas).			Opium.			Hemp drugs.			
	13					Duty.	Vend fees.	Total.	Duty including gain on sale proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
1	Urban.	Rural.	14	15	16	17	18	19	20	21	22	23	24	25	26
			Gallons	Seers.	Seers.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ahmedabad ...	·5	1·5	9·14	·46	·33	8·78	3·93	12·71	40·00	13·36	53·36	25·16	11·44	36·60	1·57
2. Kaira ...	8	1	4·45	·27	·15	4·68	3·34	8·02	41·06	12·27	53·33	5·51	4·72	10·23	0·57
3. Panch Mahals ...	5	1	7·53		·11	3·72	2·57	6·29				4·20	1·75	5·95	0·53
4. Broach ...	8	3	15·06	·46	·24	8·39	1·72	10·11	39·98	7·42	47·40	12·18	4·59	16·77	1·85
5. Surat ...	4	2	26·79	·12	·19	6·70	2·68	9·38	40·00	8·79	48·79	14·34	8·96	23·30	3·93
6. Thana ...	5	1·6	35·03	·05	·10	8·38	1·66	10·04	40·02	11·71	51·73	4·30	3·96	8·26	3·90
7. Bombay ...	3	...	62·51	·69	1·93	11·29	0·93	12·22	40·60	9·15	49·95	21·84	4·70	26·54	9·52
8. Kolaba ...	16·6	2·0	17·60	·04	·12	7·75	2·41	10·16	40·83	11·23	52·06	5·96	5·51	11·47	1·85
9. Ratnagiri ...	6	1·0	8·30	·00	·05	6·09	1·79	7·88	40·35	12·16	52·51	10·68	7·94	18·62	0·85
10. Kanara ...	13	2·0	7·33	·01	·16	6·44	0·98	7·42	40·25	7·68	47·93	12·76	9·85	22·61	0·74
11. Dharwar ...	3	5·0	5·58	·02	·35	9·54	3·13	12·67	39·70	15·98	55·68	6·93	16·47	23·40	1·10
12. Belgaum ...	11	3·0	4·55	·02	·17	9·65	2·94	12·59	40·05	5·40	45·45	7·43	13·68	21·11	0·81
13. Bijapur ...	5	2·0	2·50	·01	·10	9·07	3·38	12·45	41·28	14·47	55·75	9·84	22·59	32·43	0·53
14. Sholapur ...	4	4	3·07	·40	·33	9·64	2·51	12·15	40·01	18·08	58·09	16·90	18·07	34·97	0·86
15. Satara ...	12	2·5	1·72	·10	·45	9·15	3·63	12·78	38·85	27·71	66·56	7·21	3·65	10·86	0·33
16. Poona ...	9	2·0	7·34	·30	·49	9·47	2·30	11·77	40·57	21·42	61·99	50·63	6·52	57·15	1·42
17. Ahmednagar ...	10	5·5	2·35	·25	·22	9·51	2·36	11·87	39·99	38·31	78·30	27·61	14·60	42·21	0·57
18. Nasik ...	7·6	4·0	5·27	·12	·25	9·99	4·77	14·76	39·99	38·25	78·24	11·98	12·55	24·53	0·94
19. West Khandesh ...	9	3·0	9·49	·06	·08	6·23	6·79	13·02	39·98	70·64	110·62	13·26	17·50	30·76	1·34
20. East Khandesh ...	7	5·0	6·66	·19	·20	7·32	4·92	12·24	40·90	38·79	79·69	14·13	10·72	24·85	1·02
Total ...	5·6	2·8	12·98	·19	·35	9·07	2·12	11·19	40·39	18·05	58·44	19·58	8·07	27·65	1·89
Total of previous year...	6	2·8	16·34	·27	·36	7·16	4·95	12·11	30·38	28·03	58·41	19·99	14·49	34·48	2·53

C. M. BAKER,
Commissioner of Customs, Salt and Excise.

No. P-475-X.

GENERAL DEPARTMENT.

Office of the Commissioner in Sind,
Government House, Karachi, 29th July 1922.

MEMORANDUM.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind Excise Department for the year 1921-22.

Country spirit.

2. The consumption of country spirit fell from 228,200 to 135,600 proof gallons. It is necessary to go back about 30 years to the year 1890-91 to find so low a figure of consumption. The decrease of 40 per cent. compared with the previous year's sales was primarily due to the picketing of shops and the intimidation of vendors and consumers by non-co-operators. Minor contributary causes were the higher retail prices consequent on the enhancement of still-head duty and vend fees, the reduction in the strength of spirit from 15° to 25°, and the closing down of seven licensed shops.

The increase of 1,700 proof gallons in the consumption of weak spirit (40° u.p.) is due principally to the licensing of one shop at Karachi for the sale of weak spirit only and not to any preference for spirit of this strength.

Foreign liquors.

3. Imports of foreign liquors by sea declined by over a lakh of gallons, a fact due to the high prices resulting from the enhanced duties, to the fall in the exchange, and to the presence of large stocks with importers, who had taken advantage of the favourable exchange of the previous year. The tightness of the money market also contributed to check imports, while the retail demand was to some extent influenced by the picketing movement. The increase in the consumption of beer brewed in India, mainly at the expense of foreign imported beers, is a feature under this head.

Intoxicating drugs.

4. The consumption of intoxicating drugs during the year under report and the previous two years was as under :—

Year.	Bhang.	Charas.	Ganja.
	Seers.	Seers.	Seers.
1919-20	120,200	5,800	1,700
1920-21	113,300	4,700	1,600
1921-22	118,800	6,000	1,200

The general decline in consumption that occurred in 1920-21 was due to the all-round enhancement of the rates of duty. While ganja shows a still further decline, the consumption of bhang and charas has recovered itself, that of the latter drug indeed going beyond the 1919-20 figure. Unquestionably this recovery is in part due to the effect which the picketing movement has had in driving people to drugs as a substitute for liquor. That charas shows such a large increase of consumption is also to be accounted for by a fall in the retail selling price brought about by competition between the dealers. As regards ganja, the closing of a considerable number of shops and the enhancement of the price of the drug are accountable for the continued decline in consumption.

Opium.

5. The licit consumption of opium shows a small decrease of 600 seers. This is attributed to the increase in the issue price from Rs. 45 to Rs. 52½ per seer and more extensive smuggling of the drug from Rajputana.

Financial results.

6. The gross revenue of the department collected in the province amounted to Rs. 35,45,000 against Rs. 42,03,000 in the previous year, a decrease of over 6½ lakhs of rupees. Country spirit alone is responsible for a decrease of nearly 6 lakhs due partly to the fall in the consumption of spirit and partly to the postponement of recoveries of vend fees necessitated by the heavy losses sustained by the licensees in consequence of the picketing movement. The net revenue after deducting the total expenditure debitable to 6-Excise amounted to over 33½ lakhs of rupees, *i.e.*, 5·70 lakhs less than in the preceding year. This is the first time for eight years that a decline in the Sind excise revenue has to be recorded. The proportionate expenditure of the department debitable to provincial revenues was Rs. 1,92,000 against Rs. 2,80,000 in the preceding year.

7. The structural alterations and additions to the Kotri Distillery were completed during the year, but the well water supply proved totally inadequate. An attempt to supplement it by means of a tube well was a failure. It has consequently become necessary to fall back on a supply drawn direct from the river. This involves the construction of extensive settling tanks, the project for which has been sanctioned. In the meantime temporary arrangements for increasing the supply are being made, and the distillery will, it is hoped, commence work in September 1922.

Kotri Distillery.

8. The attention of the District Magistrate, Sukkur, is being drawn to the Superintendent's remarks regarding the inadequate punishments awarded in spirit smuggling cases tried at Shikarpur.

General Remarks.

9. In pursuance of the suggestion made in the review of the previous year's report that the Presidency proper should obtain its supplies of bhang from Sind instead of the Punjab, the Commissioner of Customs, Salt and Excise was supplied with samples of bhang produced in Sind and all necessary information, and the proposal is now under his consideration.

10. For financial reasons Government have decided to defer the reorganization of the department, but proposals for the revision of the pay of Inspectors and clerks are under their consideration.

11. The dominating feature of the year, of course, was the attack made by the non-co-operator party on the liquor traffic. During the time that picketing was vigorously maintained and during the periods of abstention from liquor ordained by a number of panchayats under the influence of the agitators, the campaign was undoubtedly successful so far as the attainment of the object which it was primarily designed to achieve was concerned, namely, the infliction of loss of excise revenue on Government. As compared with the average consumption during the preceding triennium there was a decline for the whole province of 36 per cent. The districts most affected were those of Nawabshah (63 per cent.), Larkana (47 per cent.) and Hyderabad (36 per cent.). It remains to be seen, however, whether it will have any permanent effect in diminishing the public demand for liquor by inducing a genuine movement in the direction of greater abstemiousness among the liquor consuming classes or whether in this respect its results will prove merely ephemeral.

It cannot be said that the work of the department during the year has been entirely satisfactory. As was reported last year and as appears from the present report of the Superintendent, the department is lamentably understaffed, while a considerable proportion of the preventive staff is of little use. This latter fact is scarcely to be wondered at seeing that the pay of the Inspectors is now exactly where it stood 30 years ago. Senior Inspectors with a record of 25 years' service are drawing only Rs. 175 a month. In the Presidency proper the pay of these officers has undergone revision twice in the last 15 years. The personnel recruited in these conditions is quite unfitted for present day requirements. It is also becoming more and more discontented, and its work is consequently deteriorating. The crime returns this year show a serious falling off in the standard of detective efficiency. For this, however, the staff are not wholly to blame, as the picketing movement and the trouble experienced in making recoveries from licensees affected thereby added to their difficulties. The Superintendent also refers to the protracted delays by magistrates in disposing of cases brought by the department. This is a defect which has more than once been brought to notice in a general way. The remedy is to devote special attention to particular instances of excessive delay, and the Commissioner is instructing the Superintendent to report to him a few of the more flagrant instances with a view to notice being taken of them.

12. Mr. Clifford has continued to supervise the department with ability and zeal. The Commissioner brings to notice his commendation of the work of the officers mentioned in the concluding paragraph of his report.

J. L. RIEU,
Commissioner in Sind.

To

The Secretary to Government,
Revenue Department, Bombay.

No. E.—426 of 1922.

SIND SALT AND EXCISE DEPARTMENT,
Superintendent's Office,
Karachi, the 22nd July 1922.

From

C. CLIFFORD, Esquire,
Superintendent of Salt and Excise in Sind;

To

THE COMMISSIONER IN SIND.

Subject:—Excise Administration Report, 1921-1922.

Sir,

Introduction.

I have the honour to submit the Annual Report on the administration of the Excise (Abkari and Opium) Department of the Province of Sind for the financial year 1921-22.

Personnel of the Department.

2. Charge of the Department was held by me throughout the year. Mr. E. L. Thurley, one of the senior Inspectors, was transferred to the Revenue Department in September 1921. There were no other changes in personnel, which forms part of the establishment of the combined Salt and Excise Department. This establishment, details of which are given in Appendix L, includes 6 Inspectors and 99 men of lower ranks employed at Salt Works and Depôts, and 4 Inspectors and 20 men of lower ranks engaged exclusively on Excise duties at the Kotri Distillery and the country spirit warehouses. The duties of the remainder embrace the protection of both Salt and Excise revenue.

Changes introduced during the year.

3. The following were the principal administrative changes during the year:—

(1) The maximum strength of country spirit was reduced from 15° u.p to 25° u.p.;

(2) The still-head duty on country spirit was raised from Rs. 6 per gallon of 15° u.p. and Rs. 4 per gallon of 40° u.p. to Rs. 7 per gallon of 25° u.p. and Rs. 4-8 per gallon of 40° u.p., respectively;

(3) The issue rate of opium was raised from Rs. 45 to Rs. 52-8 per seer;

(4) The tariff duties on Foreign Liquors, including Indian liquors excised as Foreign, were raised from 1st March 1921;

(5) The provisions of the Abkari Act requiring the recovery of the duty on Foreign Liquors of Indian origin prior to their importation by land, were enforced towards the close of the year;

(6) The open auction system of disposing of vend licenses was extended to the whole of the Province;

(7) The Country Liquor warehouse at Hyderabad was transferred to Kotri.

Consumption of Excisable articles.

Foreign liquors (Imports).

4. The following table gives the imports into Karachi of Foreign Liquors during the last three years (including imports for the Punjab and other parts of India) as reported by the Chief Collector of Customs in Sind:—

Year.	Fermented liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and non-potable spirits.
	Gals.	Gals.	Gals.	Gals.	Gals.
1919-20 ..	327,315	39,062	1,778	120,969	15,338
1920-21 ..	524,263	55,825	5,831	199,584	21,177
1921-22 ..	515,999	43,707	2,540	436,150	7,224

The decreases noticeable under all heads were due to the high prices brought about by the enhancement of duties, the unfavourable rates of exchange ruling throughout the year, and the existence of large stocks with importers who had taken advantage of the favourable exchange of the previous year. Political agitation in the guise of a temperance campaign, features of which were the picketing of licensed shops and other forms of coercion, and a tightness in the money market, contributed to check imports.

Foreign Liquors : Consumption.

For sales at licensed shops see Imperial Return IV, in which the figures for imported and locally manufactured liquors are separated. The bulk of the consumption was, as usual, in the towns of Karachi, Hyderabad and Sukkur. Variations calling for remark are the following :—

Year.	Sale.			
	Fermented liquors (bulk gallons).		Potable Spirits (Proof gallons).	
	Imported.	Indian.	Imported.	Indian.
1920-21	170,258	70,539	51,894	3,506
1921-22	156,800	99,056	39,761	1,273
Variations	−13,458	+28,517	−12,133	−2,233
	+15,059		−14,366	

The decline in the sale of imported beers and the rise in that of Indian beers is attributable to the favourable terms on which shops selling beer only are licensed, the effect of the exchange on the prices of imported beers, and an increasing demand for Indian beers at military canteens. High prices, due to the exchange and the enhancement of duties, explain the fall in the demand for spirits. The importation by land of spirits of Indian manufacture ceased on the enforcement of the rules requiring pre-payment of the duty in Sind.

Denatured Spirit : Appendix E.

5. There were no imports by sea of Denatured Spirit during the year. The Sales at retail shops compare as follows with those of the two preceding years :—

Year.	Of Foreign Origin, Gallons. 50° u.p.	Of Indian Origin, Gallons. 50° u.p.	Total Gallons.
1919-20	3,650	939	4,589
1920-21	3,320	1,864	5,184
1921-22	2,096	3,624	5,720

The increased consumption is due to the more extended use of denatured spirit for domestic and industrial purposes.

Country Spirit : Appendix C.

6. The consumption of Country Spirit during the year compares as follows with that of the previous three years (the figures in columns 2 to 5 of Imperial Return IV represent issues from the Bonded Warehouses) :—

District.	1918-19 P. G.	1919-20 P.G.	1920-21 P.G.	1921-22 P. G.	Variation in 1921-22, P.G.
Karachi	81,342	81,071	85,098	57,451	−27,647
Hyderabad	49,135	55,855	58,973	34,627	−24,346
Nawabshah	13,061	14,928	16,806	5,543	−11,263
Thar Parkar	8,286	7,790	8,697	3,726	−4,971
Sukkur	20,921	23,438	24,820	16,617	−8,203
Larkana	17,738	25,408	25,749	12,385	−13,364
Upper Sind Frontier ..	7,679	8,233	8,080	5,233	−2,847
Total ..	198,162	216,723	228,223	135,582	−92,641

The decrease in consumption is due (1) to the picketing of Country Liquor shops and the intimidation of vendors and consumers by Non-Co-operators; (2) high prices due to the increase in the still head duty and vend fees; (3) the reduction in the maximum strength of spirit issued to shops; (4) a reduction in the number of licensed shops.

The net decrease of 92,641 gallons London Proof includes an increase of 1,688 gallons London Proof in the consumption of weak spirit (40° U.P.), for which the licensing of one shop at Karachi for the sale of weak spirit only was responsible.

The per capita consumption (Appendix C—1, Column 11) for the year compares as follows with that of the previous 3 years :—

District.	1918-19 Drams L. P.	1919-20 Drams L. P.	1920-21 Drams L. P.	1921-22 Drams L. P.
Karachi	7·48	7·46	7·56	5·09
Hyderabad	3·85	4·38	4·94	2·90
Nawabshah	1·40	1·60	1·93	0·64
Thar Parkar	0·92	0·86	1·05	0·45
Sukkur	1·75	1·96	2·33	1·56
Larkana	1·29	1·85	2·07	0·99
Upper Sind Frontier	1·40	1·50	1·61	1·04
Total ..	2·71	2·96	3·34	1·98

Toddy.

7. Toddy was sold in Karachi district only. The sales during the year under report compare as follows with those of the three previous years :—

	1918-19	1919-20	1920-21	1921-22
Gallons	3,818	6,827	7,276	8,982

The high price of country spirit is favouring the sale of toddy, and the contractors are becoming annually more successful in inducing private owners to rent their trees for tapping. The toddy shops were not interfered with during the picketing movement.

Opium.

8. 6,136 seers of Opium were sold as compared with 6,727 seers in the previous year and 6,593 seers in 1919-20. The decrease occurred in all districts except Hyderabad and is attributed to the increase in the issue price, and, in the Thar Parkar district, to smuggling from Rajputana. The Collector of Hyderabad thinks the increase in consumption in his district may be due to opium having been substituted for country spirit during the picketing period, and to less smuggling from Jodhpur and Marwar.

Hemp Drugs.

9. *Ganja.*—There was a total decline of 422 seers due to an increase in the cost price of the drug and a reduction of 14 in the number of shops licensed for its sale.

Bhang.—The sales of bhang increased by 5,560 seers or nearly 5 per cent., the rise being due to the substitution of bhang for country spirit, one of the results of the politico-temperance movement.

Charas.—The sales of charas increased by 1,269 seers or 27 per cent., the causes being the interference with the country spirit supply by non-co-operators, and a fall in the selling price of the drug owing to keen competition among the big dealers.

Cocaine.

10. The sale of cocaine, which is permitted by medical practitioners and by chemists and druggists on medical prescription only, compares as follows with that of the previous year :—

Year.	Lbs.	Oz.	Grs.
1920-21	3	10	209
1921-22	3	1	291

The decrease is due to a smaller number of licenses having been issued.

Revenue (Imperial Form No. 1).

Comparison with previous years.

11. The following statement contrasts the excise revenue realized during 1921-22 with that of the previous four years :—

Head of Revenue.	1917-18	1918-19	1919-20	1920-21	1921-22	Variation in 1921-22
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquors paying duty at tariff rates.	17,219	52,024	1,01,154	1,08,438	1,25,999	+ 17,561
2. Country Spirit ..	18,98,449	20,39,718	23,14,656	26,33,786	20,36,978	— 5,96,808
3. Toddy ..	1,435	1,015	1,413	1,456	2,547	+ 1,091
4. Opium ..	3,93,431	4,18,399	4,34,306	4,37,027	4,30,728	— 6,299
5. Intoxicating drugs ..	4,83,354	5,64,955	6,31,641	7,53,838	8,12,590	+ 58,752
6. Fines, forfeitures and miscellaneous ..	4,174	5,072	3,403	2,68,567	1,35,964	— 1,32,603
Total ..	27,98,062	30,81,183	34,86,573	42,03,112	35,44,806	— 6,58,306

The causes of variations will be dealt with under the various heads :—

Foreign Liquors.

12. The increase—Rs. 17,561—is due to increased receipts under license fees, the result of the auctioning of 'On' shops and the application of a higher scale of fixed fees to other shops.

Country Spirit.

13. There was a decrease of Rs. 3,56,318 in the still-head duty receipts, the result of the fall in consumption explained in paragraph 4; and of Rs. 2,40,490 in the vend fee receipts, due to postponements of recoveries which were found necessary owing to the heavy losses sustained by licensees in consequence of the picketing movement.

Toddy.

14. The increase of Rs. 1,091 is the result of higher bidding at the auction of the licenses.

Opium.

15. The decrease of Rs. 4,221 under 'Vend fees' and Rs. 2,078 under gain on sale-proceeds is due to poorer competition for some of the vend licenses, and to the decline in consumption (paragraph 8) respectively.

Hemp drugs.

16. The increased revenue (Rs. 58,752) includes Rs. 24,395 under 'Vend fees' due to brisker bidding at the auctions of the vend licenses in certain districts and Rs. 34,357 under 'Duty', the result of the increase in the consumption of bhang and charas referred to in paragraph 9.

Miscellaneous.

17. The decrease of Rs. 1,32,603 under this head comprises :—(1) an increase of Rs. 15,034 in miscellaneous realizations, chiefly the sale-proceeds of old distillery plant, and (2) a decrease of 1,47,637 in the gain on sale-proceeds of country spirit. The latter item represents the difference between the issue and cost price of country spirit. This difference was smaller this year, as the price of spirit rose (see Appendix A) and the commission of the distributing contractors was increased.

Expenditure and Net Revenue.

Expenditure.

18. The total expenditure on the combined Salt and Excise Department in Sind amounted to Rs. 5,56,477 (Imperial Return II). The share of this, which is chargeable to VI-Excise, compares as follows with that of the previous year :—

	Rs.
1920-21	2,79,505
1921-22	1,91,417
Decrease in 1921-22 ..	88,088

This decrease is made up of :—

(1) Increases under (a) Establishment charges (Rs. 5,316), due to an increase in the pay of Superintendent of Salt and Excise in Sind, and increased expenditure on leave allowances under the new leave

. rules; (b) Contingencies (Rs. 46); and (c) Refunds (Rs. 15,513) of license fees owing to short supply of country spirit in 1919-20 and 1920-21;

(2) A decrease (Rs. 1,08,963) under "Supplies and Services", due to the fact that there was less expenditure on the Kotri Distillery.

Net Revenue: Imperial Return I, (column 35).

19. The decrease of Rs. 5,70,000 in the net revenue for the year under report is due almost entirely to the fall in the country spirit revenue brought about by political agitation.

Recovery of Excise Revenue by coercive processes.

20. During the year coercive process had to be resorted to for the recovery of excise revenue in the Hyderabad and Thar Parkar districts only. Of the two defaulters in Hyderabad district one has been adjudged insolvent and the amount due from him, *viz.*, Rs. 7,467 will have to be written off. Notices under section 152 of the Land Revenue Code were issued in the case of 13 licensees in the Thar Parkar District who were in arrears with the instalments of their vend fees.

General Remarks.

Shops and Licenses: Imperial Return III.

21. The following important variations in the number of licenses issued for the sale of excisable articles took place during the year:—

License for the retail vend of	Increase.	Decrease.	Explanation.
Foreign Liquors (potable) Wholesale	..	2	Two of the 1920-21 licensees did not apply for the renewal of their licenses.
Retail 'off'	2	..	New licenses issued at Karachi.
Retail 'on'	..	2	One shop was converted into a Refreshment Room and another closed.
Refreshment Rooms, Hotels, Theatre Bars, etc.	2	..	One Retail 'On' shop converted into a Refreshment Room; two hotels closed; 2 new theatre bar licenses and 1 new Refreshment Room license issued.
Canteen licenses	2	..	New licenses issued at Karachi and Hyderabad.
Rectified Spirit	6	..	New shops licensed in Hyderabad (1), Sukkur (4) and Thar Parkar (1) Districts.
Denatured Spirits	6	..	Three new licenses were issued in the Hyderabad and 3 in the Sukkur district to meet the increasing demand.
Country Spirit	..	7	Shops closed in furtherance of the policy of Government to discourage consumption.
Toddy	1	..	A shop in Larkana district was licensed, but was not opened during the year.
Opium	..	1	Closed in Hyderabad District.
Hemp drugs—			
Wholesale	..	2	Licenses not renewed (Karachi).
Retail Bhang Ganja ..	1	..	New shop opened at Islamkot.
Ganja	..	14	Sale of Ganja prohibited at 15 Hemp drugs shops in the Nawabshah District.
Morphia	8	..	New licenses were granted to medical practitioners at Karachi, Hyderabad and Larkana.
Cocaine	..	5	Five licenses were surrendered by medical practitioners in Karachi town.

One hemp drug shop was opened for the first time at Islamkot in the Thar Parkar District.

Excise Crime: Appendix J.

22. The crime returns shew a serious falling off in the detective work of the Salt and Excise establishment. There were symptoms throughout the year of an increase in Excise crime and of the incapacity of our staff to deal with it. Prominent among the causes of this were those to which attention was drawn in connection with the proposals made during the year for the reorganization of the department, *viz.*, the inadequacy of the Gazetted Supervising Staff, the weakness of the preventive establishment, and the insufficiency of the pay of the Inspectors, which makes it impossible to recruit the right type of man. Twenty-one out of the 35 Inspectors have not the slightest aptitude for detective work and lack ability to control and extract work from their subordinates. They are fit for sedentary work only and it will probably be found possible to find work of this kind for them when the department is re-organized. At present the money spent on them is practically wasted. We cannot hope to replace them by better men until the pay and conditions of service of the Inspectors is improved. The matter is one which deserves the early attention of Government. The keenest advocate of retrenchment in public expenditure will probably admit

that in the case of the revenue protecting departments true economy consists in keeping them up to the highest possible level of efficiency. The combined Salt and Excise establishment is numerically weaker to-day than were the separate establishments employed on Salt, Excise, and Opium preventive work 30 years ago, though the taxation of exciseable articles has more than trebled. The pay of the Inspector has remained stationary for the same period. The Excise Inspector in Sind is called upon to supervise a much larger area and to work under more trying climatic conditions than his brother officer in the Presidency Proper, where the rates of pay have been twice revised during the last 15 years, promotion is more rapid and there are a larger number of prize appointments.

It is not surprising, then, that a discontented personnel has this year to be added to the factors which make for low efficiency. Among the other explanations of the poor outturn of detective work this year must be reckoned the picketing movement, which, together with the difficulty in recovering license fees which followed it, threw a deal of extra work on the Excise staff at Karachi and Hyderabad. Protracted trials in Excise cases, petty ones for the most part, by wasting the time of the preventive establishment, also interfered seriously with the detection of crime. Out of the 125 Abkari and Opium cases decided during the year, the trial of each of 21 cases lasted over three months, the average number of hearings per case being 10. During the year under report, too, a larger number of officers than usual were on long leave, their vacanices being filled by inexperienced substitutes. This meant that in several important divisions detective work was at a stand still for months at a stretch. Five important cases of charas smuggling were detected at Karachi, and two at Hyderabad, the quantity of charas seized in these seven cases amounting to 1 maund 5½ seers. The total number of illicitly cultivated bhang plants seized was 3,857. The Excise staff at Shikarpur made creditable efforts to put a stop to the flourishing traffic in Kalat spirit which is going on in that neighbourhood. It is to be regretted that the Magistrates did not co-operate by inflicting substantial punishment in the nine cases of possession of smuggled spirit detected there.

Hemp Drugs cultivation and Warehouse transactions: Appendix F.

23. The cultivation of bhang was permitted in Deh Bubak of the Sehwan taluka, Larkana district, as usual. As much of the crop as could be accommodated at the Bubak Hemp Drugs Warehouse, was stored there and the remainder in hired godowns. The figures shewn in column 5 of the Appendix represent the area sown during the year, the crop from which will be brought to account in the return for 1922. The outturn during the year cannot therefore be given but the following is the outturn in 1921-22 from the area sown in 1920-21 as compared with that of the previous years :—

Year.	Quantity of bhang brought to account.	Area from which produced.	Outturn per Acre.
		(Sown in 1919-20) A. g.	Mds. srs.
1920-21	4,125	106 10	38 33
		(Sown in 1920-21)	
1921-22	2,246	75 18	29 31

The smaller acreage licensed, and the lower yield per acre (attributed to late sowing), resulted in a rise in prices, and less has been heard this year of the grievances of the Bubak cultivators. Owing to the delay in the re-opening of the Kotri Distillery, the waste water from which will be available for irrigation, no progress has been made with the project for the removal of bhang cultivation to Kotri. Whether the bhang produced at Bubak is of a quality which will suit the consumer in the Presidency Proper is a matter which the Commissioner of Customs, Salt and Excise, Bombay, has under enquiry.

The ganja consumed in Sind is imported from Ahmednagar and charas from the Punjab direct, and not through the warehouse at Bubak. Direct importation by licensed vendors has been found to facilitate smuggling and proposals have been submitted to the Commissioner in Sind for the establishment of Bonded Warehouses for the receipt and deposit of imported drugs.

A force of 7 chowkidars was employed to watch the fields under bhang cultivation at Bubak. One theft from the standing crop was reported during the year.

Supply of Country Spirit.

24. The Kotri Distillery remained closed as in the previous year and Sind obtained its supplies of spirit from Amritsar, Cawnpore and Java. Importation from Java was necessary as it was found impossible to obtain a sufficient supply from Indian Distilleries. Supply arrangements during the year were satisfactory. The rates at which spirit was purchased are given in Appendix A. The contracts for the distribution of spirit to, and issue from, Bonded Warehouses in Sind was granted to Messrs. K. B. Adarjee Mancherjee Dalal and Company, the Kotri Distillery Contractors. The structural alterations and additions to the Kotri Distillery were completed during the year, but owing to the slow rate of infiltration from the river the well water supply was found to be insufficient. A scheme for constructing settling tanks and using water from the Indus has therefore been approved by Government. In the meantime temporary arrangements for increasing the supply are being made and the Distillery will probably be ready to commence work in September 1922.

There was no change in the issue prices which remained as under :—

Area.	Place of Issue.	Issue rate per gallon.			
		Plain.		Flavoured.	
		25 U.P.	40 U.P.	25 U.P.	40 U.P.
		Rs.	Rs.	Rs.	Rs.
Sind ..	Karachi, Hyderabad, Sukkur and Larkana warehouses ..	2—8	1—10	2—10	1—12

The following is a statement of transactions at each Bonded Warehouse during the year :—

Situation of Warehouse.		Opening Balance P. G.	Imports P. G.	Transit Loss.		Warehouse Loss P. G.	Issues P. G.	Closing Balance P. G.	Percentage of Warehouse loss on the quantity handled during the year.
				Allowed P. G.	Excess (upon which duty was levied) P. G.				
Karachi ..	1921-22 ..	2,750	57,599 17†	135	..	..	55,634	4,597	..
	1920-21 ..	1,498	80,406	728	342	882	77,202	2,750	1·09
Hyderabad* ..	1921-22 ..	2,878	49,708	413	..	393	50,140	1,640	0·73
	1920-21 ..	5,732	87,815	1,007	62	1,369	88,231	2,878	1·48
Sukkur	1921-22 ..	700	23,314	475	..	94	20,573	2,872	0·40
	1920-21 ..	..	31,998	555	..	360	30,383	700	1·14
Larkana ..	1921-22 ..	229	15,623	305	240	214	13,548	1,545	1·40
	1920-21 ..	1,013	26,884	549	72	563	26,484	229	2·06
Total ..	1921-22 ..	6,557	1,46,261	1,328	240	701	1,39,895	10,654	0·46
	1920-21 ..	8,243	2,27,103	2,839	476	3,174	2,22,300	6,557	1·37

* Transferred to Kotri from 4th March 1922.

† Gain during storage.

Toddy Supply arrangements.

25. The consumption of Toddy was confined to the towns of Karachi (and its suburb Malir) and Kotri where the trees tapped are situated. A fee is levied for tapping and Vend rights. A license for the sale of toddy was issued at Larkana but was not availed of during the year.

Drunkenness : Appendix K.

26. The number of convictions for drunkenness in Municipal areas fell from 89 in 1920-21 to 59 in 1921-22 (57 in Karachi, 1 at Kotri and 1 at Jacobabad). As in the previous year no conviction was recorded outside Municipal areas. The number of persons per 1,00,000 of the population proceeded against for drunkenness was 1·8 as against 2·7 in the previous year and 651 in England and Wales before the war (later figures not available).

Hours of sale at liquor shops : Appendix B.

27. No change took place in the hours of sale at liquor shops during the year.

Management of licensed shops.

28. Thirty cases of breach of license conditions were reported. In 13 cases licensees were dealt with under Section 55 A of the Abkari Act. Two licensees were prosecuted. Four licensees and 3 agents were blacklisted and 8 licensees were let off with warnings.

Excise Advisory Committees : (Appendix B.)

29. There was no change in the number of Excise Advisory Committees during the year but these Committees were enlarged so as to provide for fuller representation of Municipalities, Temperance Bodies and local Panchayats. Information regarding the work done by these Committees and the action taken on their recommendations is given in appendix B.

Temperance movements.

30. Temperance bodies exist in most of the big towns of the Province but were quiescent during the year. In many places the caste panchayats were induced by the organisers of the boycott of liquor shops, or inspired by their example, to prohibit the use of strong liquors. The effect on consumption during the first six months of the year was marked but commenced to disappear towards the end of the year, as either the enthusiasm or the funds of the political agitators behind the movement dwindled.

Sind Excise Intelligence Bureau.

31. There were 15 issues of the Excise Supplement to the Sind Police Gazette during the year. The Bureau did useful work in collecting and supplying the Police and Excise departments with information likely to be useful to them in Excise detective work.

General.

32. For the first time for eight years a decline in the Sind Excise revenue has to be recorded. This was due to a fall of 40 per cent. in the consumption of country spirits to which several factors contributed, foremost among them being the campaign against the liquor shops organised by the non-co-operation party. The non-co-operators made no secret of their object, which was not temperance but the embarrassment of Government by the destruction of its Excise revenue. In its early stages, *i.e.*, in April and the early part of May, the movement was conducted on orderly lines ; the shops were picketed by men drawn from fairly respectable classes, who endeavoured to keep customers away from the liquor shops by argument and persuasion. This had a certain effect on the sales, and the authorities, hoping that, whatever the motive behind it, this form of non-co-operation activity might be productive of some good, did not interfere. At Karachi, however, the results did not satisfy those behind the movement, who were more interested in demonstrating their power for mischief than in the moral improvement of the lower classes. Towards the end of May peaceful persuasion of visitors to the liquor shops was replaced by abuse, intimidation and violence, the picketers being recruited, at liberal wages, from the hooligan and criminal classes. The authorities interfered no further than was necessary to maintain public order, but the non-co-operation leaders found it difficult to keep their followers up to the required pitch of enthusiasm, and by the end of June picketing had ceased. The gradual revival of the business of the liquor shopkeepers during the last six months shewed that the effects of the movement on the drink habit were evanescent. Its success, while it lasted, demonstrated the enormous influence over the lower classes wielded by the political and religious leaders of the people, and the thoughtful observer could not help reflecting that if these leaders had the moral welfare of the masses at heart, and would exert their influence in the right direction, and with the same energy and persistence which they devote to politics, the drink problem in this country would be well on the road towards solution. Other factors which contributed to the decline in the consumption of country spirit were the increase in the taxation by

23 per cent., and the reduction of the maximum issue strength of spirit from 15° u.p. to 25° u.p.

Work of the Excise staff.

33. The percentage of expenditure on establishment to the gross revenue was 3. Reference has been made in paragraph 22 to the unsatisfactory conditions under which the preventive staff is working. Discontent is general both in the executive and clerical branches. It is unreasonable to expect good work from men who are not paid a living wage; or a high standard of honesty among them. Senior Inspectors with wives and families to support are, in these days of high prices, with temptations daily assailing them, drawing only Rs. 175 per mensem after 25 years' service and upwards.

The work of Mr. Mahomed Ismail, Abkari Inspector, Hyderabad, and Mr. Fatechand, Excise Inspector, Nara Valley (Thar Parkar), is commended by their Collectors; and I think that of Mr. Abdul Aziz, Excise Inspector, Shikarpur, Mr. Mahomed Hayat, Excise Inspector, Naushahro, and Mr. Pamandas Dayaram, Inspector, Sind Excise Intelligence Bureau and Superintendent, Head Office, deserve mention.

34. The following statements accompany :—

Appendices A, B, C (1 and 2), E, F, H, I, J, K, L and M; Provincial Statements A and B; Imperial Returns 1 to 5. Appendix M is the statement relating to the traffic in cocaine called for in Government Resolution No. 4495, dated 3rd April 1922, Revenue Department.

I have the honour to be,

Sir,

Your most obedient servant,

C. CLIFFORD,

Superintendent of Salt and Excise in Sind.

APPENDIX A.

Contracts for the manufacture and supply of Country Spirit during 1921-22.

District.	Name of supply Contractor.	Source of supply.	Place of delivery.	Sanctioned supply rates (per gallon London Proof).
				Rs. a. p.
Province of Sind	Amritsar Distillery Co. ...	Amritsar ...	Bonded warehouses at Karachi, Hyderabad, Sukkur, Larkana and Kotri.	2 3 6 Flavoured. / 2 2 0 / 1 14 0 Plain. F. O. R. Amritsar.
Do. ...	Indian Distillery Co., Cawnpore.	Cawnpore ...	Do ...	1 8 0. Plain. F. O. R. Cawnpore.
Do. ...	The Holland Bombay Trading Co., Karachi.	Java ...	Do. ...	1 12 0. Plain. F. O. B., Karachi.
Do. ...	Badridas Mohanlal, Karachi.	Do. ...	Do. ...	2 0 6. Plain. F. O. B., Karachi.

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

APPENDIX B (ADVISORY COMMITTEES).

Name of District.	Localities in which Advisory Committees have been constituted.	The number of times each has met.	The number of recommendations made by each.	The number to which effect was given (*a*) wholly, (*b*) partly, or (*c*) not at all.	The opening and closing hours of shops.			Remarks.
					Kind of shop	Opening hour.	Closing hour.	
Karáchi ...	Karáchi ...	2	2	2 (*a*)	Foreign liquor shops.	9 a.m. ...	10 p.m.	(*d*)
					Do. (Kiamary only.)	5 p.m. ...	9-30 p.m.	
					Country Liquor shops.	9 a.m. ...	10 p.m.	(*d*)
Hyderabad ...	Hyderabad ...	...	...	...				
Nawábsháh ...	Nil ...	Nil	Nil	Nil	Foreign Liquor shops (Retail "On", Beer and Refreshment rooms).	10-30 a.m. ...	10 p.m.	
Thar Párkar ...	Nil ...	Nil	Nil	Nil				
Sukkur ...	Sukkur ...	2	2	1 (*b*) 1 (*c*)				
	Shikárpur ...	...	...	...	Foreign Liquor shops (other).	9 a.m. ...	10 p.m.	
	Rohri ...	1	3	1 (*a*) 1 (*b*) 1 (*c*)				
Lárkána ...	Lárkána ...	1	...	...	Country Liquor shops.	9 a.m. ...	10 p.m.	
Upper Sind Frontier	Jacobabad ...	...	...	...				

(*d*) In Karáchi City all Foreign Liquor Retail "On" shops, Beer shops, Refreshment rooms and Country Spirit shops are closed from 12-30 p.m. to 2 p.m.

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

APPENDIX C—1.

Statement showing the total consumption of Country Spirit in proof gallons and the consumption per head of the population in (i) Urban areas, (ii) Rural areas, (iii) each district of the Province of Sind during 1921-22.

Serial No.	District.	District Headquarter towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6).			Total for the whole district.		Remarks.
		Number.	Population. (*a*)	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population. (*a*)	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Consumption in gallons, London Proof.	Rate per head of population in drams, London Proof.	
1	2	3	4	5	6	7	8	9	10	11	12
1	Karáchi	1	216,883	51,103	11·31	325,182	6,348	0·94	57,451	5·09	
2	Hyderabad	1	72,498	25,776	17·06	500,952	8,851	0·85	34,627	2·90	
3	Nawábsháh	2	13,140	2,079	7·59	405,520	3,464	0·41	5,543	0·64	
4	Thar Párkar	1	5,789	1,539	12·76	390,542	2,187	0·27	3,726	0·45	
5	Sukkur	2	96,566	12,568	6·25	413,726	4,049	0·47	16,617	1·56	
6	Lárkána	1	17,723	3,632	9·84	580,237	8,753	0·72	12,385	0·99	
7	Upper Sind Frontier	1	10,583	2,993	13·57	230,036	2,240	0·47	5,233	1·04	
	Total ... 1921-22...	9	433,182	99,690	11·05	2,846,195	35,892	0·61	135,582	1·98	
	Total ... 1920-21...	9	441,607	156,364	17·05	2,836,049	71,359	1·21	228,223	3·34	

(*a*) Final census figures.

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

APPENDIX C—2.

Memorandum of Country Spirit Consumption, etc., in certain large towns during the year 1921-1922.

1	2	3	4	5	6	7	8	9	10	11
Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of Proof (*i. e.*, Spirit sold at shops.)		Actual Realizations (*i. e.*, on spirit issued to shops).			Incidence per proof gallon of		
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fees.	Total.	Still-head duty.	Vend fees.	Total.
					Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Karáchi ...	216,883	51,103	11·31	4,60,738	5,10,400	9,71,138	9 0 3	9 15 10	19 0 1
2	Hyderabad ...	72,498	25,776	17·06	2,34,693	1,94,650	4,29,343	9 1 9	7 8 9	16 10 6
3	Sukkur ...	41,525	9,023	10·43	82,516	21,825	1,04,341	9 2 4	2 6 8	11 9 0
4	Shikárpur ...	55,041	3,545	3·09	33,033	15,125	48,158	9 5 1	4 4 3	13 9 4
5	Lárkána ...	17,723	3,632	9·84	33,887	22,900	56,787	9 5 3	6 4 11	15 10 2
	Total ...	403,670	93,079	11·07	8,44,867	7,64,900	16,09,767	9 1 3	8 3 6	17 4 9

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

APPENDIX E.

Statement showing the Quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption during the year 1921-22.

Denatured Spirits imported from Foreign Countries.		Denatured Spirits produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other places.			
Country from which imported.	Quantity imported.	Place of production.	Quantity consumed locally.	Exported to other places.	Places from which imported.	Quantity consumed locally.	Exported to other places.	—
1	2	3	4	5	6	7	8	9
United Kingdom ...	...	...	...	...	United Provinces	3,624	...	
						3,624		

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

APPENDIX F.

Statement showing the Area under Hemp Cultivation and the Intoxicating Drugs produced and lodged in, issued from, and in balance at the Bubak Hemp Drugs Warehouse during the year ending 31st March 1922.

Name of Táluka in which permitted.	Cultivation. Of Gánja. Number of villages in which permitted.	Of Gánja. Area cultivated.	Of Bháng. Villages in which permitted.	Of Bháng. Area cultivated.	Name of the Warehouse in which the drugs were lodged.	Intoxicating drugs brought on to accounts during the year. Gánja.	Bháng.	Charas.	Excess during the year. Bháng.	Balance at the Warehouse on the 1st April 1921. Gánja.	Bháng.	Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency. Gánja.	Bháng.	Charas.	Total of columns 7 to 16. Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Sehwan ...	...	...	Deh Bubak	A. g. 89 6½ (a)	Bubak.	...	M. s. t. 2,246 0 0 (b)	...	M. s. t. 18 0 0	...	M. s. t. 1,958 0 0	...	...	...	...	...	M. s. t. 4,222 0 0	...

Name of Táluka in which permitted.	Intoxicating drugs removed from Warehouses during the year. On payment of duty by the licensed vendors in the British Districts and Native States. Gánja.	Bháng.	Charas.	To other Provinces or other Warehouses in the Presidency. Gánja.	Bháng.	Charas.	Bháng seed given to cultivators free of duty.	For destruction being useless. Gánja.	Bháng.	Charas.	Balance at the Warehouse on 31st March 1921. Gánja.	Bháng.	Charas.	Warehouse rent.	Approximate selling price per maund exclusive of duty. Gánja	Bháng.	Charas.	Remarks.
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Sehwan, ...	...	M. s. t. 3,014 0 0	...	...	M. s. t. 21 0 0	...	M. s. t. 23 0 0	...	M. s. t. 15 0 0	...	...	M. s. t. 1,140 0 0	...	Rs. a. p. 160 0 0	...	Ghundi Rs. 14 to Rs. 17 per Md. Arrari Rs. 10 to Rs. 12 per Md. Bhor Rs. 10 to Rs. 15 per Md. Kuto Rs. 6 to Rs. 8 per Md. Seed Rs. 12 to Rs. 15 per Md.	...	

(a) This is the area sown this year; the crop will appear in next year's return.
(b) This is the produce of 75 acres and 18 gunthas cultivated last year but stored during the year under report.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX H.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1921-22.

	District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and accounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).	
					Current.	Arrears.	Total.						
	1	2	3	4	5	6	7	8	9	10	11	12	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Karáchi	14,67,631	...	14,67,631	11,15,037	...	11,15,037	2,22,395	...	1,30,199	1,33,859	12,48,896	
2	Hyderabad	9,18,446	8,884	9,27,330	6,92,349	1,210	6,93,559	1,05,194	3,008	1,25,569	95,642	7,89,201	
3	Nawábshah	2,21,226	125	2,21,351	1,43,227	125	1,43,352	26,112	...	51,887	15,631	1,58,983	
4	Thar Párkar	1,31,381	423	1,31,804	1,19,526	423	1,19,949	8,709	...	3,146	9,598	1,29,547	
5	Sukkur	5,15,608	...	5,15,608	4,36,663	...	4,36,663	(*b*) 58,261	4,602	16,082	69,413	5,06,076	
6	Lárkána	4,80,219	...	4,80,219	3,81,635	...	3,81,635	52,967	...	45,617	26,009	4,07,644	} 4,14,476
					(*a*) 6,832		(*a*) 6,832					(*a*) 6,832	
7	Upper Sind Frontior ...	1,03,234	...	1,03,234	90,977	...	90,977	12,257	...	...	12,860	1,03,837	
	Total ...	38,37,745	9,432	38,47,177	29,79,414	1,758	29,81,172	4,85,895	7,610	3,72,500	3,63,013	35,51,016	
					(*a*) 6,832		(*a*) 6,832						
					29,86,246		29,88,004						

(*a*) Collections made on account of other districts.
(*b*) Last year Rs. 4,10,593 was erroneously shown in the district report. The correct figure is Rs. 58,261.

APPENDIX I.

Statement showing the difference between the collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collections and Balance statements for the year 1921-22.

	District.	Amount as per Treasury account.	Deduct.		Net collections.	Add.		Amount as per demand, collection and balance statements (columns 7 and 8 of Appendix H).
			Collections made on account of other Districts.	Collections on account of future.		Collections made in other districts.	Collections made in advance and subsequently brought to account.	
	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	12,48,896	.....	1,33,859	11,15,037	.....	2,22,395	13,37,432
2	Hyderabad	7,89,201	.....	95,642	6,93,559	.....	1,05,194	7,98,753
3	Nawábshah	1,58,983	.....	15,631	1,43,352	.....	26,112	1,69,464
4	Thar Párkar	1,29,547	.....	9,598	1,19,949	.....	8,709	1,28,658
5	Sukkur	5,06,076	.....	69,413	4,36,663	.....	58,261	4,94,924
6	Lárkána	4,14,476	6,832	26,009	3,81,635	.....	52,967	4,34,602
7	Upper Sind Frontier ...	1,03,837	.....	12,860	90,977	.....	12,257	1,03,234
	Total ...	38,51,016	6,83	3,63,012	29,81,172	.....	4,85,895	34,67,067

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX J.

Statement showing the number of offences against the A'bkári and Opium Laws detected in each District of the Province of Sind during the year 1921-2.

District.	Cases Detected (Abkari)																Total (Abkari).	Cases in which convictions were obtained.
	Offences relating to Liquor.						Offences relating to Hemp Drugs.						Offences relating to Cocaine.					
	Illicit distillation and possession of implements, etc., for the same.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous Offences.	Total.	Illicit Cultivation and Manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous Offences.	Total.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Karáchi	...	...	1	...	2	3	1	...	9	8	...	18	...	...	...	...	21	20
2. Hyderabad	...	...	4	5	...	9	1	...	7	6	...	14	...	...	1	1	24	19
3. Nawábsháh	...	1	2	...	...	3	1	2	7	4	...	14	...	...	...	...	17	13
4. Thar Párkar	...	...	...	...	...	...	...	...	7	...	...	7	...	...	...	...	7	7
5. Sukkur	...	10	...	...	...	10	3	...	2	4	...	9	...	...	...	...	19	18
6. Lárkána	...	...	...	1	...	1	...	...	3	4	...	7	...	...	...	...	8	7
7. Upper Sind Frontier ...	...	2	3	1	1	7	2	...	2	...	...	4	...	...	...	...	11	10
Total, 1921-22 ...	...	13	10	7	3	33	8	2	37	28	...	73	...	...	1	1	107	94
Total for 1920-1921 ...	5	7	14	14	1	41	11	6	70	43	...	130	...	...	...	...	171	141

District.	Cases Detected (Opium).									
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (opium).	Quantity of contraband opium seized.
1	20	21	22	23	24	25	26	27	28	29
										Maund. Seers. Tolas.
1. Karáchi	...	...	6	...	...	...	...	...	6	0 0 77
2. Hyderabad	...	...	10	...	...	...	1	...	11	0 0 36
3. Nawábsháh	...	...	5	...	...	...	...	...	5	0 0 26
4. Thar Párkar	...	...	25	...	...	...	...	...	25	0 0 41
5. Sukkur	...	...	3	...	...	...	...	...	3	0 0 12
6. Lárkána	...	...	2	...	...	...	...	...	2	0 0 4
7. Upper Sind Frontier	...	...	...	...	...	...	...	...	...	.....
Total, 1920-21 ...	...	...	51	...	...	...	1	...	(a) 52	0 2 38
Total for 1920-21 ...	...	...	52	1	5	...	4	...	62	0 3 26

(a) Of these 43 ended in conviction.

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

APPENDIX K.

Statement showing cases of drunkenness in which convictions were recorded during 1921-1922.

In Municipal areas.								In Districts (exclusive of Municipal areas.)					
Name of Municipality.	Population.	1919-1920.		1920-1921.		1921-1922.		District.	Convictions for drunkenness.		Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for this contravention of their license.	Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.		Occurring on licensed premises.	Occurring elsewhere.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Karachi	216,883	56	3·51	83	3·84	57	2·6	Karachi ...	...	...	...	...	
Kotri	7,961	6	8·40	1	1·38	1	1·2						
Hyderabad	72,498	...	...	...	...	...	...	Hyderabad ...	...	...	...	...	
Tando Allahyar	5,560	...	...	...	...	...	...						
Shahdadpur	4,997	4	6·72	...	...	...	...	Nawabshah ...	...	...	...	...	
Tando Adam	10,268	2	2·0	...	...	...	...						
Mirpur Khas	5,789	...	...	...	...	...	...	That Parkar...	...	...	...	...	
Umerkot	3,193	...	...	...	...	...	...						
Sukkur	41,525	...	...	1	0·24	...	...	Sukkur ...	...	...	...	...	
Shikarpur	55,041	1	0·19	2	0·36	...	...						
Rohri	9,560	1	1·0	2	2·09	...	...						
Garhi Yasin	6,003	1	1·53	...	...	...	...						
Larkana	17,723	...	...	...	...	...	...	Larkana ...	...	...	...	...	
Jacobabad	10,583	...	...	...	...	1	0·94	Upper Sind Frontier.	...	...	...	...	
Total ...		71		89		59							

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

APPENDIX L.

Statement showing the sanctioned strength of the establishment of the Combined Salt and Excise Department in Sind.

Designation.	Pay per mensem (*a*).										
	Rs. 1,000.	Rs. 250 —20— 350.	Rs. 200 —20— 300.	Rs. 250.	Rs. 175.	Rs. 150.	Rs. 125.	Rs. 100.	Rs. 75.	Rs. 60 —4— 80.	Rs. 60.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendent of Salt and Excise in Sind.	1	...	...	...	...	...	...	...	...	...	...
Inspectors	...	1	1	2	4	5	4	8	(*b*) 10	...	...
English Writers (clerk) ...	...	...	...	...	...	...	...	...	...	1	1
Dafedars	...	...	...	...	...	...	...	...	...	...	...
Sowars	...	...	...	...	...	...	...	...	...	...	...
Amaldars (Havildars and Naiks).	...	...	...	...	...	...	...	...	...	...	...
Peons	...	...	...	...	...	...	...	...	...	...	...
Bhishtis	...	...	...	...	...	...	...	...	...	...	...
Total ...	1	1	1	2	4	5	4	8	10	1	1

Designation.	Pay per mensem (*a*).								
	Rs. 50.	Rs. 48.	Rs. 45.	Rs. 40.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 20 and under (menials).	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendent of Salt and Excise in Sind.	...	...	...	...	...	...	...	...	.....	1
Inspectors	...	...	...	...	...	...	...	...	.....	35
English Writers (clerks) ...	(*c*) 3	(*d*) 1	2	(*e*) 6	4	4	4	1	.....	27
Dafedars	...	...	...	...	13	...	...	...	.....	13
Sowars	...	...	...	...	...	75	...	...	.....	75
Amaldars (Havildars and Naiks).	...	...	...	...	...	...	...	...	14	14
Peons	...	...	...	...	...	...	...	...	(*f*) 136	136
Bhishtis	...	...	...	...	...	...	...	...	1	1
Toral ...	3	1	2	6	17	79	4	1	151	302

(*a*) Officers on pay of Rs. 150 and under draw Temporary and Provisional allowances varying from 17½ to 70 per cent. in Karachi and 7½ to 50 per cent. in the Mofussil.
(*b*) Includes one temporary Inspector for Sind Excise Intelligence Bureau
(*c*) Includes one temporary clerk for Sind Excise Intelligence Bureau.
(*d*) One temporary clerk for Abkari Inspector, Karachi's Office.
(*e*) Includes one temporary clerk for Head Office.
(*f*) Includes four temporary peons at Dharwari Salt Deposit.

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

APPENDIX M.

Statement showing Statistics relating to Cocaine 1921-22.

District.	Stock in hand during the beginning of the year.	Quantity imported.	Quantity confiscated.	Total.	Quantity consumed.	Closing Balance.	Remarks.
	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	
Karachi ...	0 10 330	2 1 470	...	3 0 320	2 4 330	0 7 470	
Hyderabad ...	0 3 29	0 8 367	...	0 11 396	0 7 145	0 4 251	
Nawabshah ...	.....	.....	...	.....	.....	.....	
Thar Parkar ...	.....	.....	...	.....	.....	.....	
Sukkur ...	0 0 316	0 1 300	...	0 2 136	0 1 416	0 0 200	
Larkana ...	.....	0 0 300	...	0 0 300	0 0 258	0 0 42	
pper Sind Frontier.	0 0 23	.....	...	0 0 23	.....	0 0 23	
Total ...	1 2 218	3 0 477	...	4 3 215	3 2 189	1 1 26	

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of Foreign Spirits and Fermented Liquors in Sind during the year 1921-22.

Name of District.	Licenses for wholesale vend of imported spirits and imported fermented liquors and malt liquors manufactured in India—Form No. 398-A.E.									Licenses for wholesale vend of spirits manufactured in Sind to the Trade (Fee per annum).			Licenses for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea (Fee ranging from Rs. 100 to Rs. 300 per annum).					Remarks.
	Number of licenses.	Spirits and Fermented Liquors sold thereunder.								Number of licenses.	Quantity of spirit sold thereunder.		Number of licenses.	Quantity of liquor sold thereunder.				
		To other licensed vendors.				To the Public.					To other licensed vendors.	To the public.		To the other licensed vendors.		To the public.		
		Imported.			Beer made in India.	Imported.			Beer made in India.					Beer.	Wines.	Beer.	Wines.	
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals.	Gals. (c)	Gals.	Gals.	Gals. (e)	Gals. (d)	Gals.	Gals.									
Karáchi	27	20,018	102,900	445,240	66,248	5,114	12,492	48,518	4,056	...	...	...	...	...	...	...	...	(c) Includes 960 gallons Indian spirits. (d) Includes 104 gallons Indian spirits. (e) Includes 2 gallons Indian wines.
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Nawábsháh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Thar Párkar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Sukkur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Lárkána	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	27	20,018	102,900	445,240	66,248	5,114	12,492	48,518	4,056	...	...	...	...	...	...	...	...	

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

PROVINCIAL STATEMENT B.

Statistics of retail vend and consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1921-22.

Name of District.	Foreign Spirits and Fermented Liquors.											
	Sold under Shop Licenses.								Sold under Hotel and Dâk Bungalow licenses.			
	On fixed fees.				On fees determined by auction.					Sales thereunder.		
	Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.			Number of licenses.	Wines.	Spirits.	Beer.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Karáchi	34	4,202	22,689	46,460	...	...	...	...	(a) 28	424	2,304	72,116
Hyderabad	(b)11	709	10,731	67,202	...	...	...	...	...	...	...	...
Nawábsháh	2	15	180	90	...	...	...	...	...	...	...	...
Thar Párkar	2	53	363	101	...	...	...	...	...	...	...	...
Sukkur	9	525	3,691	15,147	...	...	...	...	...	...	...	...
Lárkána	2	106	429	168	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	1	25	191	77	...	...	...	...	...	...	...	...
Total ...	61	5,635	38,274	129,335	...	...	...	...	28	424	2,304	72,116

Name of District.	Foreign Spirits and Fermented Liquors—*continued.*				Spirits made in India, in private distilleries.							Spirits made in outstills.	
	Sold under Railway Refreshment Rooms.				Sold under Retail Vend Licenses.				Removed direct from distilleries under special permits and passes.				
	Number of licenses.	Sales thereunder.			Number of licenses.	Quantity sold.						Number of vendors connected with the outstills.	Quantity sold by them.
		Wines.	Spirits.	Beer.		Spirits intended for human consumption.	Methylated spirits.	Rectified spirits.	Rectified spirits.	Methylated spirits.	Spirits intended for human consumption.		
1	14	15	16	17	18	19	20	21	22	23	24	25	26
Karáchi	1	30	60	383	34	528	2,817	62	...	...	...	...	...
Hyderabad	1	3	81	185	8	683	438	...	...	...	...	...	...
Nawábsháh	1	...	33	34	2	21	...	...	...	...	...	...	...
Thar Párkar	...	...	...	...	2	33	6	...	...	...	...	...	...
Sukkur	3	1	37	179	9	253	299	14	...	...	...	...	...
Lárkána	1	4	42	150	2	41	48	...	...	...	...	...	...
Upper Sind Frontier... ...	...	...	...	...	1	33	16	...	...	...	...	...	...
Total ...	7	38	253	931	58	1,592	3,624	76	...	...	...	...	...

(a) Includes eight Canteen licenses.
(b) Includes three Canteen licenses.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN I—REVENUE.

Name of District.	Country spirits.						Country Fermented Liquors.				Malt Liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).		
	Duty on distillery spirits.	Fees from distilleries.	Vend fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out-stills and other similar systems.	Total receipts from country spirits.	Tari—Tree-tax receipts.	Other receipts from tari (license fees, etc.	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi ...	5,14,064	...	4,83,752	10,03,716	...	10,03,716	...	2,542	...	2,542	...	8,503	8,503	...	87,826	87,826
Hyderabad ...	3,31,157	...	1,35,583	4,66,740	...	4,66,740	...	...	...	...	...	...	...	...	19,315	19,315
Nawábsháh ...	50,260	...	14,587	64,847	...	64,847	...	...	...	...	...	...	...	...	701	701
Thar Párkar ...	36,095	...	11,802	47,897	...	47,897	...	...	...	...	...	...	...	...	1,530	1,530
Sukkur ...	1,55,964	...	43,478	1,99,442	...	1,99,442	...	...	...	...	...	2,400	2,400	...	4,345	4,345
Lárkán ...	1,16,599	...	61,774	1,78,373	...	1,78,373	...	5	...	5	...	...	...	...	435	435
Upper Sind Frontier ...	49,820	...	26,143	75,963	...	75,963	...	...	...	...	...	...	...	...	347	347
Total ...	12,54,859	...	7,82,119	20,36,978	...	20,36,978	...	2,547	...	2,547	...	10,903	10,903	...	1,14,499	1,14,499
Total of previous year ...	16,11,177	...	10,22,609	26,33,786	...	26,33,786	...	1,456	...	1,456	...	6,070	6,070	...	1,01,845	1,01,845

I.—REVENUE.

Total of column 7, 11, 14 and 17.	Receipts from commercial spirits including medicated wines.	Opium.				Hemp drugs.						License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
		Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.	Duty on ganja.	Duty on charas.	Duty on bhang.	Total duty on hemp drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp drugs.						
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,02,567	478	38,773	85,913	...	1,24,686	8,120	69,340	300	77,760	95,581	1,73,341	...	732	16,015 50,616 (a)	14,68,485	1,02,293	13,66,192
4,86,055	16	58,297	45,021	...	1,03,318	5,880	56,270	26,460	90,610	73,252	1,63,862	...	140	323 21,648 (a)	7,75,362	16,461	7,59,696
65,549	...	15,275	16,965	...	32,240	...	...	...	...	20,428	20,428	...	112	91	1,18,425	5,466	1,12,959
49,427	12	22,013	11,784	...	34,697	5,036	13,597	3,360	21,993	8,656	30,679	...	517	108	1,26,164	17,482	1,08,682
2,06,187	90	42,052	31,346	...	73,398	2,660	50,700	72,786	1,56,146	70,024	2,26,170	...	2	229 24,948 (a)	5,31,024	12,023	5,19,001
1,78,813	...	26,845	24,917	...	51,762	...	24,966	74,579	99,565	77,078	1,76,643	...	248	176 9,249 (a)	4,16,893	30,746	3,86,147
76,310	1	4,615	6,012	...	10,627	...	...	4,500	4,500	16,907	21,407	...	...	48	1,09,453	6,043	1,01,510
21,64,927	597	2,06,770	2,21,958	...	4,30,728	21,696	2,46,683	1,81,985	4,50,564	3,63,026	8,12,590	...	1,751	17,028 1,17,185 (a)	35,44,806	1,91,417	33,53,389
27,43,157	523	2,10,848	2,26,179	...	4,37,027	27,442	2,21,305	1,67,370	4,16,207	3,37,631	7,53,838	...	1,038	2,107 (a) 2,04,822 2,06,929	42,03,112	2,79,505	39,23,607

(a) Represents gain on sale proceeds of Country spirit.

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

IMPERIAL RETURN I-A.

Supplementary Table showing the duty realized (a) *in other British Indian provinces on excisable articles exported to Sind, and* (b) *in Sind on excisable articles exported to other British Indian provinces.*

Description of excisable articles.	Amount of duty realized in other provinces of India on excisable articles exported to Sind (a)						Amount of duty realized in Sind on excisable articles exported to other Indian provinces.					
	In Baluchistan.	In Punjab.	In United Provinces.	In—	In—	Total.	To Baluchistan.	To—	To—	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Beer ...	38,886	...	...	...	...	38,886	...	...	...	...	...	...
Spirits ...	...	5,438	10,013	...	...	15,451	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	20	...	...	...	...	20
Total ...	38,886	5,438	10,013	...	...	54,337	20	...	...	...	...	20

a) No returns of realizations are received from other Provinces. These figures are calculated on the imports at Tariff duty rates.

IMPERIAL RETURN II—EXPENDITURE.

Name of District.	Salaries and establishment.	Allowances.	Supplies and Services.				Contingencies and special charges.			Refunds.		Total charges.	
			Rewards.	Construction and Repairs of buildings.		Other charges (Combined, Salt and Excise.)	Salt.	Combined, Salt and Excise.	Conveyance of Excise Opium.	Salt.	Excise.	Combined, Salt and Excise.	Debitable to 6, Excise.
				Salt.	Excise.								
1	2	3	4	5		6	7			8		9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi ..	89,556	10,922	1,703	1,23,181	39,576	4,183	56,657	13,847	185	1,894	10,040	3,51,744	1,02,293
Hyderabad ...	16,419	1,838	1,603	...	...	...	...	365	1,825	...	5,055	27,105	16,464
Nawábsháh ...	7,933	1,961	133	...	...	...	2,271	37	47	...	1,030	13,412	5,466
Thar Párkar ..	27,492	4,109	768	2,945	811	1,202	2,391	669	119	26	1,439	41,971	17,482
Sukkur ...	13,280	2,079	211	388	291	126	40,840	403	115	...	4,597	62,330	12,023
Lárkána ...	21,183	3,866	180	...	17,113	193	...	688	150	...	2,190	45,563	30,746
Upper Sind Frontier.	11,102	1,652	20	117	88	...	...	8	...	...	1,365	14,352	6,943
Total, 1921-22 ...	1,86,965	26,427	4,618	1,26,631	57,879	5,704	1,02,159	16,017	2,441	1,920	25,716	5,56,477	...
Portion chargeable to 6, Excise ...	(a) 80,128	(a)11,326	4,618	...	57,879	(a)2,445	...	(a)6,864	2,441	...	25,716	...	1,91,417
Total of previous year	1,76,027	24,963	3,663	50,478	1,70,162	5,070	1,28,192	17,442	1,784	2,986	10,203	5,90,970	...
Portion chargeable to 6, Excise ..	(a) 75,440	(a)10,698	(a)1,570	...	1,70,162	(a)2,173	...	(a)7,475	1,784	...	10,203	...	2,79,505

(a) Three-sevenths of the total expenditure under these heads on the combined Salt and Excise Department, *vide* Government Resolution, No. 914, dated 27th January 1908, Revenue Department.

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

IMPERIAL RETURN III.—SHOPS AND LICENSES.

Name of District.	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country Liquors. Number of shops licensed for retail sale of							
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits imported or manufactured in India and excised at tariff rates.	Commercial spirits, i. e., rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karáchi	...	...	...	...	...	...	27	...	...	1	45	...	...	...	...	...	...	...
Hyderabad	...	...	...	...	...	...	...	...	...	3	31	...	...	...	...	...	...	...
Nawábsháh	...	...	...	...	...	...	...	...	...	...	10	...	...	...	...	...	...	...
Thar Párkar	...	...	...	...	...	...	...	...	...	1	10	1	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	...	...	...	5	30	...	...	...	...	...	...	...
Lárkána	...	...	...	...	...	...	...	...	...	3	15	...	...	...	1	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	1	10	...	...	...	...	...	...	...
Total ...	...	...	...	...	...	...	27	...	...	14	151	1	...	...	5	...	...	...
Total of previous year ...	...	...	...	...	...	...	29	...	...	16	158	1	...	...	4	...	...	...

Name of District.	Foreign Liquors. Retail licenses—Number for sale of									Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dak-bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggists' permits).
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Karáchi	3	5	21	19	1	57	8	21	42	22	22	5	22	...	30	...	26
Hyderabad	1	2	7	1	1	1	3	1	16	38	41	5	41	...	21	...	17
Nawábsháh	...	...	2	...	1	...	...	...	...	28	21	3	36	...	...	...	...
Thar Párkar	...	...	2	...	...	...	...	1	2	31	23	1	23	1	...	...	...
Sukkur	4	...	5	...	3	...	...	5	12	33	50	5	50	14	14	...	13
Lárkána	...	...	2	...	1	...	...	...	2	24	52	7	52	2	9	...	3
Upper Sind Frontier ...	...	...	1	...	...	...	...	...	2	8	12	3	12	2	2	2	...
Total ...	8	7	40	20	7	58	11	28	76	184	221	29	236	19	82	2	59
Total of previous year ...	8	9	38	18	7	74	9	32	70	185	235	29	235	19	74	...	64

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

IMPERIAL RETURN IV.—CONSUMPTION.

Name of District.	Country Spirits. Issues in Imperial Gallons. At strength of 25° U. P.	At strength of 40° U. P.	At strength of	Equivalent at London proof of the total of columns 2, 3 and 4.	Rates of duty.	Foreign Liquors other than Commercial Spirits. Imported Liquors. Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Liquors manufactured in India paying duty at tariff rates. Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11
	Gals.	Gals.	Gals.	Gals.	Rs. a. p.	Gals.	Gals.	Gals.	Gals.	Gals.
Karáchi	68,100	13,203	...	59,000		27,928	9,770	1,22,016	474	50,417
Hyderabad	44,429	5,832	...	36,320		8,109	712	30,972	512	36,505
Nawábsháh	7,716	27	...	5,803	Per Imperial gallon.	160	15	123	16	1
Thar Párkar ...	5,194	37	...	3,018	25° U. P. 7 0 0	272	53	101	25	.....
Sukkur.	21,865	...	...	16,399	40° U. P. 4 8 0	2,796	526	3,221	190	12,105
Lárkána	16,744	14	...	12,566		353	110	318	31	.....
Upper Sind Frontier ...	6,933	...	...	5,200		143	25	49	25	28
Total ...	1,70,980	19,118	...	1,39,706	25° U. P. 7 0 0 40° U. P. 4 8 0	(a)39,761	(b)11,211	(b)1,56,800	(a) 1,273	(b)99,056
Total of previous year ...	15° U.P. 2,50,987 25° U.P. 625	14,295	...	2,22,375	15° U. P. 6 0 0 40° U. P. 4 0 0	51,894	12,789	1,70,258	3,506	70,539

District.	Commercial Spirits. Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Opium and other Drugs. Issues, in seers, of excise opium.	Retail sales, in seers of other opium, (e.g. Punjab grown, Native States, Hill Afghan and Malwa)	Wholesale price of opium to retail vendors.	Average retail price of opium.	Retail sales of morphia in lb. oz. and grs.	Retail sales, in seers, of charas.	Retail sales, in seers, of ganja.	Retail sales, in seers, of bhang and its preparations.	Retail sales, of cocaine, in lb. oz. and grs.
1	12	13	14	15	16	17	18	19	20	21	22	23
	Gals.	Gals.	Gals.	Seers.	Seers.	Per seer. Rs. a. p.	Per seer. Rs.	Lbs. ozs. grs.	Seers.	Seers.	Seers.	Lbs. ozs. grs.
Karáchi	(c) 244	4,753	422	1,193 *1,130*	...	52 8		2 2 467	997	681	6,583	2 4 330
Hyderabad	...	438	2	1,794 *1,803*	...	52 8		17 1 53	2,171	167	18,914	0 7 145
Nawábsháh	...	...	...	470 *464*	...	52 8		.....	311	45	13,384	.....
Thar Párkar ...	...	6	...	705 *639*	...	52 8		.....	246	178	3,343	.....
Sukkur	14	459	38	1,294 *1,155*	...	52 8	Not fixed.	1 5 24	885	103	40,923	0 1 296
Lárkána	...	48	...	826 *803*	...	52 8		0 0 243	1,148	7	32,582	.....
Upper Sind Frontier ...	...	16	...	142 *142*	...	52 8		.....	201	...	3,115	.....
Total ...	258	5,720	462	6,424 *6,136*	...	52 8		20 9 306	5,959	1,181	1,18,849	3 1 291
Total of previous year ...	274	5,184	843	6,589 *6,727*	...	45 0		16 9 264	4,690	1,603	1,13,289	3 10 209

NOTE.—(1) The figures shown in columns 7 to 9 and 11 include 590 gallons of spirit and 1,05,922 gallons of beer for consumption by troops.
(2) Figures in red ink in column 15 represent retail sales.
(a) Sales to the public under wholesale licenses (Provincial Statement A) and sales under retail licenses (Provincial Statement B) in terms of London Proof.
(b) Sales to the public under wholesale licenses (Provincial Statement A) and sales under retail licenses (Provincial Statement B).
(c) Includes 82 gallons to the trade.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.						Exports.					
	Duty-paid.			In bond.			Duty-paid.			In bond.		
	From—	From—	Total.	From—	From—	Total.	To—	To—	Total.	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
(1) Charas	Punjab seers. 6,345	...	Seers. 6,345	.....	.....	.....	Khairpur State seers. 339	...	Seers. 338	...	...	...
(2) Cocaine	...	...	...	.....	.....	.....	Punjab North Frontier: Lbs. 0, ozs. 11, grs. 368; Western ... 0 1 0; Total ... 1 1 411	Bhopal Persian Gulf ... 0 0 45; ... 0 0 1		...	...	...
(3) Morphia	...	...	...	.....	.....	.....	Punjab North Frontier: Lbs. 0, ozs. 0, grs. 220; Western ... 0 1 0; Total ... 0 1 220	.....		...	...	...
(4) Country Spirit	...	...	...	Plain ... Proof gallons. 10,185 Cawnpore. 10,185	Plain ... 3,500 Punjab. Flavoured. ... 4,475 7,975	Plain ... 13,685 Flavoured. ... 4,475 Grand Total ... 18,160	.....	.....	...	...	...	...
(5) Rectified spirits	United Provinces Gallons. 50	...	Total Gallons. 50	.....	.....	.....	.....	.....	...	...	...	...
	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits Gallons.
Indian made foreign liquors—												
Baluchistan	95,720	...	...	.....	.....	.....	.....	.....	236	...	...	...
Punjab	...	...	386	.....	.....	.....	.....	.....	34	...	...	...
United Provinces	...	...	712	.....	.....	.....	.....	.....	...	...	...	...
Total ...	95,720	...	1,098	.....	.....	.....	.....	.....	270	...	...	...

IMPERIAL RETURN IV-A—*concluded.*

Description of excisable articles.	Imports.						Exports.					
	Duty-paid.			In bond.			Duty-paid.			In bond.		
	From—	From—	Total.	From—	From—	Total.	To—	To—	Total.	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer Gallons.	Wines. Gallons.	Spirits. Gallons.
European—												
Punjab	...	...	...	.....	.....	.....	2,37,798	11,056	35,868	...	...	...
Baluchistan	...	...	...	.....	.....	...	25,178	4,724	9,410	...	...	...
N. W. Frontier Province ...	...	...	...	.....	.....	.....	58,626	4,698	9,876	...	...	...
United Provinces	...	...	...	.....	.....	.....	2,120	444	898	...	...	...
Rajputana	...	...	...	.....	.....	.....	422	250	658	...	...	...
Bengal	...	...	...	.....	.....	.....	1,630	.....	28	...	...	...
Central Provinces	...	...	...	.....	.....	.....	8	34	35	...	...	...
Kashmir	...	...	...	.....	.....	.....	.....	.....	...	592	312	724
Persian Gulf	...	...	...	.....	.....	.....	.....	.....	...	384	206	452
Total ...	...	...	...	.....	.....	.....	3,25,752	20,876	56,788	976	518	1,176

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

IMPERIAL RETURN V.

Name of District.	Area in square miles.			Population (in thousands).			Number of square miles per shop.						Number of shops per 1,00,000 of population.		
		Distillery system.			Distillery system.		Country spirit.			Opium.		Hemp drugs.	Country spirit.		
	Out-still system.	Urban.	Rural.	Out-still system.	Urban.	Rural.	Out-still area.	Distillery area. Urban.	Distillery area. Rural.	Urban.	Rural.	Urban.	Rural.	Out-still area.	Distillery area. Urban.	Distillery area. Rural.
1	2	3		4	5		6	7		8		9		10	11	
Karáchi ...	...	33	11,731	...	210	302	...	1·03	802·38	3·0	1,020·45	3·0	1,060·15	...	13·39	4·32
Hyderabad ...	...	17·42	4,625·57	...	93	477	...	1·09	305·37	1·45	177·00	1·45	159·50	...	16·6	3·02
Nawábsháh ...	...	0·47	3,889·53	...	20	399	...	0·12	043·25	0·12	162·00	0·12	121·55	...	20·00	1·59
Thar Párkar ...	...	1	13,636	...	9	337	...	0·33	879·4	0·50	470·21	0·50	610·33	...	33·33	1·81
Sukkur ...	...	17	5,590	...	115	395	...	0·91	465·83	1·21	201·21	0·91	174·09	...	15·65	3·04
Lárkána ...	...	14	5,037	...	87	561	...	2·00	629·62	2·33	270·83	2·00	111·93	...	19·02	1·43
Upper Sind Frontier ...	...	4	2,655	...	11	230	...	0·80	531·00	4·00	379 23	2 00	205·50	...	15·15	2·17
Total ...	...	86·90	47,167·10	...	528	2,751	...	1·03	714·65	1·76	851·99	1·55	262·04	...	16·10	2·40
Total of previous year.	...	83·90	47,167·10	...	531	2,746	...	0·91	714·05	1·77	846·82	1·61	260·59	...	17·98	2·40

Name of District.	Number of shops per 100,000 of population—*continued*.				Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation per proof gallon or seer in Rupees (to two places of decimals).									Average Total Excise revenue per head of population (*vide* column 38 of Imperial Return I).
	Opium.		Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Country spirit (distillery areas).			Opium.			Hemp drugs.			
	Urban.	Rural.	Urban.	Rural.				Duty.	Vend fees.	Total.	Duty including gain on sale proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
1	12		13		14	15	16	17	18	19	20	21	22	23	24	25	26
					Gallons.	Seers.	Seers.										
Karáchi ...	4·60	3·65	4·60	3·65	10·69	0·20	1·52	8·73	8·28	17·01	32·50	72·01	104·51	0·41	11·67	20·08	2·70
Hyderabad ...	12·5	5·45	12·5	6·08	6·43	0·31	3·71	8·99	3·68	12·67	32·50	25·09	57·59	4·23	3·45	7·71	1·35
Nawábsháh ...	20·00	6·02	20·00	8·02	1·38	0·11	3·28	8·66	2·51	11·17	32·50	30·10	68·15	...	1·49	1·49	0·28
Thar Párkar ...	22·22	7·49	22·22	5·43	0·99	0·18	0·95	9·21	3·01	12·22	32·50	10·71	49·21	5·84	2·31	8·15	0·32
Sukkur ...	12·17	4·81	15·65	8·10	3·24	0·25	8·22	0·51	2·65	12·16	32·50	24·22	56·72	3·73	1·07	5·10	1·04
Lárkána ...	16·22	3·21	18·02	8·02	2·10	0·14	5·63	9·28	4·02	14·20	32·50	30·17	62·67	2·05	2·28	5·23	0·70
Upper Sind Frontier ...	9·00	3·04	18 18	4·35	2·16	0·07	1·38	9·58	5·03	14·01	32·50	42·34	74·84	1·30	5·11	6·47	0·45
Total ...	9·47	4·87	10·61	6·54	4·23	0·20	3·84	8·98	5·60	14·58	32 50	34·55	67·05	3·59	2·87	6·45	1·03
Total of previous year.	9·23	4·05	10·17	6·59	6·79	0·29	3·65	7·25	4·59	11·84	32	34·33	66·33	3·48	2·82	6·30	1·38

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1221-22.

I. Constitution of the Department and System of Administration.

There have been no changes in the constitution of the Department and the system of administration has remained unaltered. The work of the Abkari Department at Perim is carried out as usual by the local Police under the Assistant Political Resident, Perim. The principal sources of excise revenue are detailed below.

II. Financial Result of the Year's Administration.

2. The total revenue realized and the expenditure of the year under report are contrasted in the following tabular statements with those of the previous year:—

Receipts.

Items.	Aden.		Perim.		Total.	
	1920-21.	1921-22.	1920-21.	1921-22.	1920 21.	1921-22.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
1. Duty on imported foreign liquors. ...	95,680	171,905	2,406	3,825	98,086	1,75,730
2. License fees for the sale of foreign liquors. ...	12,523	9,759	258	286	12,781	10,045
3. Still-head duty on country liquor. ...	42,156	46,725	...	...	42,156	46.725
4. License fees for the manufacture and sale of country liquor.	2,425	1,650	...	...	2,425	1,650
5. Duty on intoxicating drugs. ...	2,825	2,800	...	...	2,825	2 800
6. License fees for the manufacture and sale of intoxicating drugs.	1,000	550	...	...	1,000	550
7. License fees for the Opium Farm. ...	800	1,000	...	...	800	1,000
8. Gain on sale of Opium. ...	3,625	4,600	...	...	3,625	4,600
9. Miscellaneous. ...	1,957	2,637	...	...	1,957	2,637
Total Rs. ...	1,62,991	2,41,626	2,664	4,111	1,65,655	2,45,737

Expenditure.

Items.	Amounts.	
	1920-21.	1921-22.
	Rs.	Rs.
Establishment	16,724	19,830
Contract contingencies	1,199	1,120
Countersigned contingencies	.....	95
Total ...	17,923	21,045

The total excise revenue amounted to Rs. 2,45,737 against Rs. 1,65,655 in the previous year. The abnormal increase of Rs. 80,082 is chiefly attributable to the enhanced rates of duty on foreign liquors sanctioned in Government telegram in Revenue Department No. C-1349, dated 10th March 1921, and partly to large quantities of foreign liquors having been withdrawn from bond just before the revised Tariff rates were enforced in Aden, *vide* Government Notification No. 1349, dated 31st March 1922.

III. Imported Foreign Liquors.

3. Sixteen licenses for the sale of foreign wines, spirits and beer were issued at Aden and one license at Perim against the same number in the previous year. Under the Military "Canteen Tenant System" two licenses for the sale of foreign liquors were also issued.

The details of the quantities of imported foreign wines, spirits and malt liquors passed for consumption in Aden and Perim, respectively, during the

year under review are contrasted with those of 1920-21 in the sub-joined table :—

Items.	Aden.		Perim.		Total.		Aden.		Perim.	
	1920-21.	1921-22.	1920-21.	1921-22.	1920-21.	1921-22.	Increase.	Decrease.	Increase.	Decrease.
	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1. Ale, porter, beer, cider and other fermented liquors.	16,676	58,054	277	286	16,953	58,340	41,378	...	9	...
2. Denatured spirit ...	248	842	...	...	248	842	594	...	...	...
3. Perfumed spirit ...	402	111	...	...	402	111	...	291	...	...
4. Liqueurs, cordials, mixtures and other preparations containing spirit.	585	232	...	...	585	232	...	353	...	...
5. All other sorts of spirit	9,856	10,368	300	273	10,156	10,641	512	...	...	27
6. Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	345	344	...	...	345	344	...	1	...	...
7. All other sorts of wines not containing more than 42 per cent. of proof spirit.	2,769	3,167	21	57	2,790	3,224	398	...	36	...
Total ...	30,881	73,118	598	616	31,479	73,734	42,882	645	45	27

IV. Country Liquor.

4. The total quantity of country liquor manufactured from dates and issued for consumption in Aden during the year under review and the previous year is shown in the following statement :—

Items.	1920-21.	1921-22.
	Gls.	Gls.
Date liquor (50° U.P.)	13,150	11,850
Date liquor (30° U.P.*)	250	400
Total in terms of 50° U.P. ...	13,525	12,410

*In 1920-21 the maximum strength was 25° U.P.

V. Intoxicating Drugs.

5. The quantity of intoxicating drugs other than opium consumed in the Settlement of Aden during the year 1921-22 and the previous year is as under :—

District.	Ganja.		Bhang.	
	1920-21.	1921-22.	1920-21.	1921-22.
	Srs. T.	Srs. T.	Srs. T.	Srs. T.
Aden and Shaikh Othman ...	141 10	163 5	4 25	4 0
Perim	.....	.....	.....	.....

VI. Opium.

6. One hundred and thirty-two seers of excise opium were sold by the Contractor during the year under report and the sale-proceeds of 115 seers issued to him from the Depot amounted to Rs. 6,900. The license fees for the retail vend of opium amounted to Rs. 1,000 against Rs. 800 in 1920-21. The gain on sale of opium was Rs. 4,600.

VII. Incidence of Taxation.

7. The incidence of Abkari taxation per head of population for the year 1921-22 is contrasted in the following tabular statement with that of the previous year :—

District.	Population as per Census of 1921.	1920-21.		1921-22.	
		Realizations.	Incidence of taxation per head.	Realizations.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	54,497	1,62,991	2 15 10	2,41,626	4 6 10
Perim	2,074	2,664	1 4 6	4,111	1 15 9
Total ...	56,571	1,65,655	.....	2,45,737	.....

VIII. Offences.

8. During the year under review no offence against Abkari law was detected.

IX. Staff.

9. The following officers held charge of the office of the Collector of Abkari, Aden, during the different periods of the year under report :—

Mr. G. A. Richardson, Major B. R. Reilly and Major J. C. Tate.

10. The work of the staff during the year has been satisfactory.

B. R. REILLY, Major,
Collector of Abkari, Aden.

No. A-294-4174.

ADEN RESIDENCY,
17th June 1922.

Forwarded, with compliments, to the Secretary to Government, Revenue Department, Bombay.

B. R. REILLY, Major,
for Political Resident, Aden.

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P.—55.

Secretariat, Fort, Bombay.

Dated the 2nd November 1922.

Memorandum from the Political Resident, Aden, No. A.—294-4174 dated 17th June 1922—Submitting the Report on the Administration of the Excise Department (Abkari and Opium) in Aden and Perim for the financial year 1921-22 prepared by the Collector of Abkari, Aden.

Government memorandum* No. P.—55-C. dated 1st July 1922 to the Manager, Government Central Press.

Government endorsement* No. P.—55-C. dated 1st July 1922 to the Political Resident, Aden.

Letter* from the Commissioner of Customs, Salt and Excise No. 19 dated 18th July 1922.

Letter* from the Political Resident, Aden, No. A.—361-5362 dated 28th July 1922.

Government memorandum* No. P.—55-C. dated 28th July 1922 to the Commissioner of Customs, Salt and Excise.

Memorandum* from the Commissioner of Customs, Salt and Excise No. 19 dated 1st August 1922.

Memorandum* from the Commissioner in Sind No. P.—475-X. dated 29th July 1922.

Government memorandum* No. P.—55-C. dated 12th August 1922 to the Manager, Government Central Press.

Government endorsement* No. P.—55-C. dated 12th August 1922 to the Commissioner in Sind.

RESOLUTION.—The following figures give the consumption of country spirit in the Presidency proper and the total excise revenue from the year 1910-11 :—

Year.	Consumption in proof gallons. Presidency proper Gallons. (Lakhs).	Gross excise revenue. Presidency proper Rupees. (Lakhs).
1910-11	... 26·1	1,69
1911-12	... 25·5	1,80
1912-13	... 24·6	1,88
1913-14	... 24·6	1,99
1914-15	... 23·4	1,98
1915-16	... 21·9	2,03
1916-17	... 25·2	2,35
1917-18	... 26·6	2,90
1918-19	... 24·7	3,45
1919-20	... 26·4	3,63
1920-21	... 26·1	4,08
1921-22	... 21·0	3,03.

It will be noted that Government have steadily pursued the policy of restricting consumption. The increase in revenue has been obtained not from increased consumption of liquor but by raising the still-head duty,

*Not printed.

i.e., the price of liquor to the consumer and by the introduction of the auction system which has diverted the previous excessive profits of licensees to the coffers of the State.

2. The decline in consumption of all excisable articles is indeed the most noticeable feature of the year. The consumption of country spirit in the Presidency proper fell from 26,14,789 L. P. gallons in 1920-21 to 21,01,356 L. P. gallons in 1921-22, amounting to a decrease of 20 per cent. The consumption of toddy fell from 12,562,751 gallons to 9,949,879 gallons, *i. e.*, by 21 per cent. The consumption of opium fell from 42,648 seers to 30,908 seers or by 27·5 per cent. In Sind the consumption of country spirit fell from 2,28,223 proof gallons to 1,35,582 proof gallons, *i.e.*, by 40 per cent. The *per capita* consumption of country spirit in the Presidency declined from 7·8 drams to 6·3 drams and in Sind, from 3·34 drams to 1·98 drams. The *per capita* consumption in rural areas of the Presidency was 3·3 as compared with 18·2 for urban areas. The consumption in Bombay City fell from 8,36,173 proof gallons in 1920-21 to 7,35,275 proof gallons in the year under report. The consumption of foreign liquor also declined though not to a large extent. Government welcome this decline in consumption especially if it is an indication of a permanent change in the habits of the people.

3. In pursuance of the settled policy of Government the still-head duty rates were raised by about 20 per cent. on the average over those of the previous year. As a consequence, though the consumption of liquor declined by 20 per cent. in the Presidency, there was an increase of Rs. 2,68,000 in the receipts from still head duty.

4. The total revenue of the year shows an apparent decline from Rs. 4,07 lakhs to Rs. 3,03 lakhs. This is due to the fact that the whole of the vend fees from town shops for the year were collected in advance and credited to the accounts of the year 1920-21, whereas in the year under report the instalment for the first quarter only was credited in advance. This caused an increase in the revenue of the previous year by fifty lakhs and a half and a decrease in that of the year under report by the same amount. Taking that into account it will be seen that there has been only a very small loss in revenue in spite of the large decline in consumption.

5. The closure of shops, extension of the system of advisory committees, and reduction of the strength of liquor are also features of the considered policy of Government ·131 shops for the retail vend of country spirit were closed in the Presidency and only three new shops were opened. Seven liquor shops were closed in Sind. The hours of sale of shops were curtailed and all shops ordered to be closed on the Mohurrum and Holi festivals. The maximum strength of liquor was reduced from 15° U.P. to 25° U.P. in Sind. Excise advisory committees were created during the year in several districts and talukas where they did not exist before. 47 out of 131 shops closed in the Presidency were closed on the recommendations of these committees. A committee presided over by Rao Bahadur Sathe, C.I.E., M.L.C., has been appointed to consider and advise Government on the various problems of Excise policy. The future policy of Government will be determined after consideration of the proposals of this committee. In the meantime a very substantial step has been taken by the introduction of a direct check on consumption in the shape of rationing shops for the current auctions.

6. The total number of Abkari cases detected fell from 3,168 to 2,395 in the Presidency and from 171 to 107 in Sind; opium offences declined from 376 to 233 in the Presidency and 62 to 52 in Sind. In so far as the decline in offences is due to the fall in consumption, it is satisfactory. It is, however, possible that as prices are raised, restrictions on consumption multiplied and facilities for obtaining liquor and drugs reduced, the danger of illicit distillation of liquor and illicit traffic in drugs is proportionately increased. Government therefore take this opportunity of urging upon excise officers the necessity of the strictest vigilance in the prevention and detection of excise offences. The success of the excise policy of Government depends to a large extent upon their loyal co-operation in this work.

Digitized with financial assistance from the Government of Maharashtra on 11 July, 2017

7. The thanks of Government are due to the Commissioner and his subordinates for their efficient work in the face of special difficulties. Government concur in the remarks of the Commissioner in Sind regarding the ability and zeal displayed by Mr. Clifford in supervising the department.

By order of the Government of Bombay
(Transferred Departments),

A. R. DALAL,
Deputy Secretary to Government.

G. R. No. P.—5, R. D., dated the 2nd November 1922.

To

*The Commissioner in Sind,
The Commissioner of Customs, Salt and Excise,
*The Commissioner of Divisions,
*The Commissioner, Bombay Suburban Division,
The Political Resident, Aden,
*All Collectors, including the Deputy Commissioner, Upper Sind Frontier,
*The Collector of Bombay,
*The Collector of Customs, Bombay,
*The Deputy Commissioners of Salt and Excise, N., C. and S. Divisions,
*The Superintendent of Salt and Excise, Sind,
*The Collector of Abkari, Aden,
*The Collector of Abkari, Deesa,
*The Agent to the Governor, Kathiawar,
*The Resident, Kolhapur, and Political Agent, Southern Maratha Country States,
*All Political Agents (except those who are also Collectors of Districts).
*The Director of Information,
*The Accountant General,
*The Director of Public Instruction,
*The Political Department,
*The Home Department,
*The Educational Department,
*The Finance Department,
*The Compiler, General Administration Report,
*The Oriental Translator to Government,
*The Private Secretary to His Excellency the Governor,
*The Editors' Tables,
*The Editors of Newspapers,
C. Clifford, Esq.,
†The Government of India,
†The High Commissioner for India,
The Non-official Members of the Council of State representing the Bombay Presidency,
The Non-official Members of the Legislative Assembly representing the Bombay Presidency,
The Non-official Members of the Legislative Council.

*With copies of the Reports.
†By letter.

No. of 1922.

Copy forwarded for information and guidance to